

Return of Organization Exempt From Income Tax

2018

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

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 2018, and ending 20

Form header section containing organization name (APPALACHIAN CITIZENS LAW CENTER INC), address (317 MAIN STREET, Whitesburg, KY 41858), principal officer (Mimi Pickering), and tax-exempt status (501(c)(3)).

Part I Summary

Summary table with sections: Activities & Governance (mission statement, membership counts), Revenue (total revenue: 875,975), Expenses (total expenses: 810,843), and Net Assets or Fund Balances (total assets: 1,745,531).

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.

Signature block for James W Addington, Executive Director, dated 08-28-2019.

Preparer information for Jacquie Slone, CPA PSC, including firm name, address, and phone number.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

ACLCLC is a nonprofit law firm that engages in strategic litigation and policy work in the areas of mine safety and health, environmental protection, legacy costs of extractive industries on the people, land and economy of the Central Appalachian region, and sustainable energy.

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 \$ 322,715 including grants of \$ ) (Revenue \$ 50,000 )

Black Lung Representation. In 2018, ACLCLC continued to represent many individual miners and widows on claims for benefits due to black lung disease. These cases are time-consuming and often involve questions of science and medical expert reports and depositions.

4b (Code: ) (Expenses \$ 193,628 including grants of \$ ) (Revenue \$ 75,000 )

Environmental protection. In 2018, ACLCLC represented one community in its struggle to ensure that radioactive waste illegally dumped into the municipal landfill was properly characterized and removed. ACLCLC represented another community in its efforts to improve its public water system so that everyone in the county has access to safe, potable water. ACLCLC also represented a family in litigation over whether a mining company can destroy the family's land by strip mining without the family's consent.

4c (Code: ) (Expenses \$ 129,085 including grants of \$ ) (Revenue \$ 129,833 )

Just Transition. ACLCLC seeks to promote a just, sustainable, and diverse economy in Central Appalachia. In 2018, we engaged in educational activities, community organizing, policy analysis, and advocacy in pursuit of a Just Transition in the region. We engaged particularly around the RECLAIM Act, which would invest in mine cleanup and spur development in coal-impacted communities, the epidemic of black lung disease, and the black lung excise tax, which finances medical care reimbursements and wage compensation for miners with black lung.

4d Other program services (Describe in Schedule O.)

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

4e Total program service expenses 645,428

**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 . . . . .  | X   |    |
| 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 temporarily restricted endowments, permanent endowments, or 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)

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, and business transactions.

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. [ ]

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Form W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee reporting, tax shelter transactions, foreign accounts, and charitable contributions.

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

Input box with 'X' checked

Section A. Governing Body and Management

Table with 4 columns: Question, Line Number, Yes, No. Rows include questions about voting members, family relationships, management delegation, and documentation.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 4 columns: Question, Line Number, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and document retention.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
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.
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

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

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

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

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

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

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

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

| (A)<br>Name and Title                          | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) John Rosenberg<br>Director                 |  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (2) Mimi Pickering<br>President                |  | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (3) Jerry Hardt<br>Treasurer                   |  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (4) Stanley Sturgill<br>Director               |  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (5) Jill Fraley<br>Director                    |  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (6) Stephen Sanders<br>Executive Director 2018 | 40_00  |   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (7) James W Addington<br>Executive Director    | 40_00  |   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (8)  |  |   |                       |         |              |                              |        |  |   |   |
| (9)  |  |   |                       |         |              |                              |        |  |   |   |
| (10)   |  |   |                       |         |              |                              |        |  |   |   |
| (11)   |  |   |                       |         |              |                              |        |  |   |   |
| (12)   |  |   |                       |         |              |                              |        |  |   |   |
| (13)   |  |   |                       |         |              |                              |        |  |   |   |
| (14)   |  |   |                       |         |              |                              |        |  |   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (16) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (17) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (18) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (19) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (20) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (21) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (22) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (23) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (24) -----   |  |  |                       |         |              |                              |        |  |   |   |
| (25) -----   |  |  |                       |         |              |                              |        |  |   |   |
| <b>1b</b> Sub-total  |  |  |                       |         |              |                              |        |  |   |   |
| <b>c</b> Total from continuation sheets to Part VII, Section A |  |  |                       |         |              |                              |        |  |   |   |
| <b>d</b> Total (add lines 1b and 1c)                           |  |  |                       |         |              |                              | 0      | 0  | 0   |   |

**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

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

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



**Part VII Statement of Revenue**

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

|   |   | (A)<br>Total revenue                                     | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |  |
|---|---|--|--|---|--|--|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b>         | 1a Federated campaigns . . . . .  | 1a   |  |   |  |  |
|   | b Membership dues . . . . .   | 1b   |  |   |  |  |
|   | c Fundraising events . . . . .  | 1c   |  |   |  |  |
|   | d Related organizations . . . . .   | 1d   |  |   |  |  |
|   | e Government grants (contributions) . . . . .   | 1e   |  |   |  |  |
|   | f All other contributions, gifts, grants, and similar amounts not included above  | 1f   | 385,259  |   |  |  |
|   | g Noncash contributions included in lines 1a-1f: \$   |  |  |   |  |  |
|   | <b>h Total. Add lines 1a-1f</b> . . . . . ▶   |  | <b>385,259</b>                                     |   |  |  |
| <b>Program Service Revenue</b>  | Business Code   |  |  |   |  |  |
|   | 2a <u>Attorney fees awarded</u>   | 541100   | 394,229  | 394,229                                 |  |  |
|   | b   |  |  |   |  |  |
|   | c   |  |  |   |  |  |
|   | d   |  |  |   |  |  |
|   | e   |  |  |   |  |  |
|   | f All other program service revenue . . . . .   |  |  |   |  |  |
|   | <b>g Total. Add lines 2a-2f</b> . . . . . ▶   |  | <b>394,229</b>                                     |   |  |  |
| <b>Other Revenue</b>  | 3 Investment income (including dividends, interest, and other similar amounts) . . . . . ▶  |  | 96,487   | 96,487                                  |  |  |
|   | 4 Income from investment of tax-exempt bond proceeds . . . ▶  |  |  |   |  |  |
|   | 5 Royalties . . . . . ▶   |  |  |   |  |  |
|   | 6a Gross rents . . . . .  | (i) Real   |  |   |  |  |
|   |   | (ii) Personal  |  |   |  |  |
|   |   | b Less: rental expenses . . . . .                        |  |   |  |  |
|   |   | c Rental income or (loss) . . . . .                      |  |   |  |  |
|   | d Net rental income or (loss) . . . . . ▶   |  |  |   |  |  |
|   | 7a Gross amount from sales of assets other than inventory   | (i) Securities   |  |   |  |  |
|   |   | (ii) Other   |  |   |  |  |
|   |   | b Less: cost or other basis and sales expenses . . . . . |  |   |  |  |
|   |   | c Gain or (loss) . . . . .                               |  |   |  |  |
|   | d Net gain or (loss) . . . . . ▶  |  |  |   |  |  |
|   | 8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . . a |  |  |   |  |  |
|   | b Less: direct expenses . . . . . b   |  |  |   |  |  |
|   | c Net income or (loss) from fundraising events . . . . . ▶  |  |  |   |  |  |
|   | 9a Gross income from gaming activities. See Part IV, line 19 . . . . . a  |  |  |   |  |  |
|   | b Less: direct expenses . . . . . b   |  |  |   |  |  |
| c Net income or (loss) from gaming activities . . . . . ▶             |   |  |  |   |  |  |
| 10a Gross sales of inventory, less returns and allowances . . . . . a |   |  |  |   |  |  |
| b Less: cost of goods sold . . . . . b                                |   |  |  |   |  |  |
| c Net income or (loss) from sales of inventory . . . . . ▶            |   |  |  |   |  |  |
| Miscellaneous Revenue   |   | Business Code  |  |   |  |  |
| 11a   |   |  |  |   |  |  |
| b   |   |  |  |   |  |  |
| c   |   |  |  |   |  |  |
| d All other revenue . . . . .   |   |  |  |   |  |  |
| e Total. Add lines 11a-11d . . . . . ▶                                |   |  |  |   |  |  |
| <b>12 Total revenue. See instructions</b> . . . . . ▶                 |   | <b>875,975</b>   | <b>490,716</b>                                     | <b>0</b>                                | <b>0</b>   |  |

**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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|--|-----------------------|---------------------------------|--|-----------------------------|
| 1  | 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 . . . . .   |                       |                                 |  |                             |
| 4  | Benefits paid to or for members . . . . .  |                       |                                 |  |                             |
| 5  | Compensation of current officers, directors, trustees, and key employees . . . . .   | 144,110               | 108,083                         | 36,027                                 |                             |
| 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) . . . . .   | 42,322                | 32,165                          | 4,952                                  | 5,205                       |
| 9  | Other employee benefits . . . . .  | 125,720               | 105,489                         | 8,428                                  | 11,803                      |
| 10   | Payroll taxes . . . . .  | 33,297                | 25,306                          | 3,896                                  | 4,095                       |
| 11   | Fees for services (non-employees):   |                       |                                 |  |                             |
| a  | Management . . . . .   |                       |                                 |  |                             |
| b  | Legal . . . . .  |                       |                                 |  |                             |
| c  | Accounting . . . . .   | 565                   |                                 | 565                                    |                             |
| d  | Lobbying . . . . .   | 41,500                | 41,500                          |  |                             |
| e  | Professional fundraising services. See Part IV, line 17 . . . . .  |                       |                                 |  |                             |
| f  | Investment management fees . . . . .   |                       |                                 |  |                             |
| g  | Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .   | 15,237                | 15,237                          |  |                             |
| 12   | Advertising and promotion . . . . .  | 4,829                 |                                 |  | 4,829                       |
| 13   | Office expenses . . . . .  | 15,712                | 2,357                           | 3,142                                  | 10,213                      |
| 14   | Information technology . . . . .   |                       |                                 |  |                             |
| 15   | Royalties . . . . .  |                       |                                 |  |                             |
| 16   | Occupancy . . . . .  | 17,607                | 17,607                          |  |                             |
| 17   | Travel . . . . .   | 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   | Interest . . . . .   |                       |                                 |  |                             |
| 21   | Payments to affiliates . . . . .   |                       |                                 |  |                             |
| 22   | Depreciation, depletion, and amortization . . . . .  | 4,267                 | 4,267                           |  |                             |
| 23   | Insurance . . . . .  | 5,397                 | 5,397                           |  |                             |
| 24   | Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)  |                       |                                 |  |                             |
| a  | Telephone  | 7,727                 | 7,727                           |  |                             |
| b  | Postage  | 4,881                 | 732                             | 976                                    | 3,173                       |
| c  | Case expenses  | 30,914                | 30,914                          |  |                             |
| d  | Dues and licensing   | 6,923                 | 6,923                           |  |                             |
| e  | All other expenses   | 3,754                 | 3,754                           |  |                             |
| 25   | <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .  | <b>810,843</b>        | <b>645,428</b>                  | <b>71,620</b>                          | <b>93,795</b>               |
| 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) . . . . . |                       |                                 |  |                             |

**Part X Balance Sheet**

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

|   |  | (A)                       |                  | (B)                       |
|---|--|---------------------------|------------------|---------------------------|
|   |  | Beginning of year         |                  | End of year               |
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing   |                           | <b>1</b>         |                           |
|   | <b>2</b> Savings and temporary cash investments  | <b>204,782</b>            | <b>2</b>         | <b>177,908</b>            |
|   | <b>3</b> Pledges and grants receivable, net  |                           | <b>3</b>         |                           |
|   | <b>4</b> Accounts receivable, net  |                           | <b>4</b>         |                           |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L   |                           | <b>5</b>         |                           |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L |                           | <b>6</b>         |                           |
|   | <b>7</b> Notes and loans receivable, net   |                           | <b>7</b>         |                           |
|   | <b>8</b> Inventories for sale or use   |                           | <b>8</b>         |                           |
|   | <b>9</b> Prepaid expenses and deferred charges   |                           | <b>9</b>         |                           |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b> <b>153,550</b> |                  |                           |
|   | <b>b</b> Less: accumulated depreciation  | <b>10b</b> <b>50,209</b>  | <b>103,708</b>   | <b>10c</b> <b>103,341</b> |
|   | <b>11</b> Investments - publicly traded securities   | <b>1,602,428</b>          | <b>11</b>        | <b>1,464,282</b>          |
|   | <b>12</b> Investments - other securities. See Part IV, line 11   |                           | <b>12</b>        |                           |
|   | <b>13</b> Investments - program-related. See Part IV, line 11  |                           | <b>13</b>        |                           |
|   | <b>14</b> Intangible assets  |                           | <b>14</b>        |                           |
|   | <b>15</b> Other assets. See Part IV, line 11   |                           | <b>15</b>        |                           |
| <b>16</b> Total assets. Add lines 1 through 15 (must equal line 34) |  | <b>1,910,918</b>          | <b>16</b>        | <b>1,745,531</b>          |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses  | <b>1,753</b>              | <b>17</b>        | <b>4,616</b>              |
|   | <b>18</b> Grants payable   |                           | <b>18</b>        |                           |
|   | <b>19</b> Deferred revenue   |                           | <b>19</b>        |                           |
|   | <b>20</b> Tax-exempt bond liabilities  |                           | <b>20</b>        |                           |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D  |                           | <b>21</b>        |                           |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L   |                           | <b>22</b>        |                           |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties   |                           | <b>23</b>        |                           |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties   |                           | <b>24</b>        |                           |
|   | <b>25</b> 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  |                           | <b>25</b>        |                           |
|   | <b>26</b> Total liabilities. Add lines 17 through 25   |                           | <b>1,753</b>     | <b>26</b>                 |
| <b>Net Assets or Fund Balances</b>                                  | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>   |                           |                  |                           |
|   | <b>27</b> Unrestricted net assets  | <b>1,909,165</b>          | <b>27</b>        | <b>1,740,915</b>          |
|   | <b>28</b> Temporarily restricted net assets  |                           | <b>28</b>        |                           |
|   | <b>29</b> Permanently restricted net assets  |                           | <b>29</b>        |                           |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>  |                           |                  |                           |
|   | <b>30</b> Capital stock or trust principal, or current funds   |                           | <b>30</b>        |                           |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund   |                           | <b>31</b>        |                           |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds   |                           | <b>32</b>        |                           |
| <b>33</b> Total net assets or fund balances                         | <b>1,909,165</b>   | <b>33</b>                 | <b>1,740,915</b> |                           |
| <b>34</b> Total liabilities and net assets/fund balances            | <b>1,910,918</b>   | <b>34</b>                 | <b>1,745,531</b> |                           |

**Part XI Reconciliation of Net Assets**

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

|    |  |    |           |
|----|--|----|-----------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)  | 1  | 875,975   |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 810,843   |
| 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  | 1,909,165 |
| 5  | Net unrealized gains (losses) on investments   | 5  | (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 | 1,740,915 |

**Part XII Financial Statements and Reporting**

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

|    |  | Yes | No |
|----|--|-----|----|
| 1  | Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.  |     |    |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X   |    |
| b  | Were the organization's financial statements audited by an independent accountant? . . . . .<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                                      |     | X  |
| 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? . . . . .<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.  | X   |    |
| 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? . . . . .   |     | X  |
| b  | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . . . .   |     |    |

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Name of the organization

**APPALACHIAN CITIZENS LAW CENTER INC**

Employer identification number

**61-1401589**

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

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

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An agricultural research organization described in 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).
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3).  
Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 13 First five years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2018; 15 Public support percentage from 2017; 16a 33 1/3% support test - 2018; 16b 33 1/3% support test - 2017; 17a 10%-facts-and-circumstances test - 2018; 17b 10%-facts-and-circumstances test - 2017; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 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; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line number, Percentage. Rows include: 15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)); 16 Public support percentage from 2017 Schedule A, Part III, line 15

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line number, Percentage. Rows include: 17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)); 18 Investment income percentage from 2017 Schedule A, Part III, line 17

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV**

**Supporting Organizations**

(Complete only if you checked a box 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.)

**Section A. All Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>  |     |    |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   |     |    |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>   |     |    |
| 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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>   |     |    |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>  |     |    |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>  |     |    |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>  |     |    |
| 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)? <i>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.</i>   |     |    |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i> |     |    |
| b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?  |     |    |
| c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?   |     |    |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>  |     |    |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>  |     |    |
| 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))? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| 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? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| 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? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| 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)? <i>If "Yes," answer 10b below.</i>   |     |    |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>   |     |    |



**Part IV Supporting Organizations (continued)**

|   | Yes | No |
|---|-----|----|
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?   |     |    |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? |     |    |
| b A family member of a person described in (a) above?   |     |    |
| c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>  |     |    |

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> |     |    |
| <b>2</b> 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? <i>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.</i>   |     |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> 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)? <i>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).</i> |     |    |

**Section D. All Type III Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> 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? |     |    |
| <b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>   |     |    |
| <b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>  |     |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

|  |  |  |
|--|--|--|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).   |  |  |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.  |  |  |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.   |  |  |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).   |  |  |
| <b>2</b> Activities Test. Answer (a) and (b) below.  |  |  |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i> |  |  |
| 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? <i>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.</i>  |  |  |
| <b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.  |  |  |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>  |  |  |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>   |  |  |

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

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

| Section A - Adjusted Net Income  |  | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|--|----------------|-----------------------------|
| 1                                | Net short-term capital gain  | 1              |                             |
| 2                                | Recoveries of prior-year distributions   | 2              |                             |
| 3                                | Other gross income (see instructions)  | 3              |                             |
| 4                                | Add lines 1 through 3.   | 4              |                             |
| 5                                | Depreciation and depletion   | 5              |                             |
| 6                                | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                             |
| 7                                | Other expenses (see instructions)  | 7              |                             |
| 8                                | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | 8              |                             |
| Section B - Minimum Asset Amount |  | (A) Prior Year | (B) Current Year (optional) |
| 1                                | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):  |                |                             |
| 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                                | <b>Total</b> (add lines 1a, 1b, and 1c)  | 1d             |                             |
| e                                | <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):  |                |                             |
| 2                                | Acquisition indebtedness applicable to non-exempt-use assets   | 2              |                             |
| 3                                | Subtract line 2 from line 1d.  | 3              |                             |
| 4                                | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).  | 4              |                             |
| 5                                | Net value of non-exempt-use assets (subtract line 4 from line 3)   | 5              |                             |
| 6                                | Multiply line 5 by .035.   | 6              |                             |
| 7                                | Recoveries of prior-year distributions   | 7              |                             |
| 8                                | <b>Minimum Asset Amount</b> (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                                | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).  | 6              |                             |
| 7                                | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).                                |                |                             |

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

| Section D - Distributions  | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required)  |              |
| 6 Other distributions (describe in Part VI). See instructions.   |              |
| 7 <b>Total annual distributions.</b> Add lines 1 through 6.  |              |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9 Distributable amount for 2018 from Section C, line 6   |              |
| 10 Line 8 amount divided by Line 9 amount  |              |

| Section E - Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2018 | (iii)<br>Distributable<br>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 Part VI). See instructions.   |                             |  |   |
| 3 Excess distributions carryover, if any, to 2018   |                             |  |   |
| a From 2013 . . . . .   |                             |  |   |
| b From 2014 . . . . .   |                             |  |   |
| c From 2015 . . . . .   |                             |  |   |
| d From 2016 . . . . .   |                             |  |   |
| e From 2017 . . . . .   |                             |  |   |
| f <b>Total of lines 3a through e</b>  |                             |  |   |
| g Applied to underdistributions of prior years  |                             |  |   |
| h Applied to 2018 distributable amount  |                             |  |   |
| i Carryover from 2013 not applied (see instructions)  |                             |  |   |
| j <b>Remainder.</b> Subtract lines 3g, 3h, and 3i from 3f.  |                             |  |   |
| 4 Distributions for 2018 from Section D, line 7: \$   |                             |  |   |
| a Applied to underdistributions of prior years  |                             |  |   |
| b Applied to 2018 distributable amount  |                             |  |   |
| c <b>Remainder.</b> 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 and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |                             |  |   |
| 7 <b>Excess distributions carryover to 2019.</b> Add lines 3j and 4c.   |                             |  |   |
| 8 <b>Breakdown of line 7:</b>   |                             |  |   |
| a Excess from 2014 . . . .  |                             |  |   |
| b Excess from 2015 . . . .  |                             |  |   |
| c Excess from 2016 . . . .  |                             |  |   |
| d Excess from 2017 . . . .  |                             |  |   |
| e Excess from 2018 . . . .  |                             |  |   |

