

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2012

Under section 501(c)(3), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning JUL 1, 2012 and ending JUN 30, 2013

B Check if applicable: C Name of organization: CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW D Employer identification number: 52-1633220 E Telephone number: (202) 785-8700 G Gross receipts \$: 1,984,611. H(a) Is this a group return for affiliates? Yes No H(b) Are all affiliates included? Yes No I Tax-exempt status: 501(c)(3) J Website: WWW.CIEL.ORG K Form of organization: Corporation L Year of formation: 1989 M State of legal domicile: DC

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... TO INVESTIGATE, RESEARCH, WRITE, PUBLISH, PRESENT CONFERENCES AND TEACH WITH RESPECT TO GLOBAL, 2 Check this box if the organization discontinued its operations... 3 Number of voting members... 4 Number of independent voting members... 5 Total number of individuals employed... 6 Total number of volunteers... 7a Total unrelated business revenue... 7b Net unrelated business taxable income... 8 Contributions and grants... 9 Program service revenue... 10 Investment income... 11 Other revenue... 12 Total revenue... 13 Grants and similar amounts paid... 14 Benefits paid to or for members... 15 Salaries, other compensation... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses... 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances.

Part II Signature Block

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

Sign Here: Signature of officer: JEFFREY W. WANHA, CFO Date: Signature of preparer: CAROL MOUNT Date: 10/30/13 Preparer's EIN: 26-0004395 Firm's name: HALT, BUZAS & POWELL, LTD. Firm's address: 1199 N. FAIRFAX ST. 10TH FLOOR ALEXANDRIA, VA 22314 Phone no.: (703) 836-1350

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 to any question in this Part III

1 Briefly describe the organization's mission:
TO INVESTIGATE, RESEARCH, WRITE, PUBLISH, PRESENT CONFERENCES AND
TEACH WITH RESPECT TO GLOBAL, REGIONAL, TRANSBOUNDARY, AND COMPARATIVE
ENVIRONMENTAL ISSUES AND TO MAKE THE FINDINGS FROM SUCH ACTIVITIES
AVAILABLE TO THE GENERAL PUBLIC;

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 \$ 492,779. including grants of \$ 253,333.) (Revenue \$)
BIODIVERSITY & WILDLIFE: CIEL WORKED WITH OUR PERUVIAN NGO PARTNER,
DERECHOS, AMBIENTE, Y RECURSOS NATURALES (DAR), TO LAY THE GROUNDWORK
FOR A NEW FORUM FOR SUSTAINABLE DEVELOPMENT FOR THE REGION OF LORETO,
PERU, A PARTICIPATORY CLEARINGHOUSE FOR BASELINE DATA ON SOCIAL AND
ENVIRONMENTAL IMPACTS OF ECONOMIC DEVELOPMENT PROJECTS. THROUGHOUT THE
YEAR, CIEL DEVELOPED AN INFORMATIONAL AND CARTOGRAPHIC BASELINE OF
FOREST DEGRADATION AND DEFORESTATION THREATS OF PLANNED ECONOMIC
PROJECTS IN LORETO; REVIEWED KEY NATIONAL AND REGIONAL LAWS AND
POLICIES RELATED TO SIX DIFFERENT SECTORS: FORESTRY, OIL AND GAS,
ELECTRICITY, TRANSPORTATION, AGRICULTURE, AND MINING; CIEL PROVIDED
ASSISTANCE TO THE REGIONAL GOVERNMENT OF LORETO TO INCORPORATE THE
INFORMATION INTO REGIONAL DECISION MAKING FRAMEWORKS AND TO INCREASE

4b (Code:) (Expenses \$ 549,993. including grants of \$ 13,944.) (Revenue \$ 99,323.)
CLIMATE CHANGE: THROUGHOUT THE YEAR, CIEL MADE SIGNIFICANT PROGRESS ON
LEGAL STRATEGIES TO PROMOTE FASTER CLIMATE ACTION AND ACCELERATE THE
TRANSITION AWAY FROM FOSSIL FUELS. IN PARTICULAR, WE MADE PROGRESS IN
REDUCING PUBLIC INTERNATIONAL FINANCE FOR COAL AND OTHER DIRTY FUELS,
AND IN CONNECTING LEGAL ADVOCATES FROM AROUND THE WORLD TO BETTER
SUPPORT LOCAL PARTNERS WORKING TO PROTECT THEIR COMMUNITIES AND THEIR
COUNTRIES FROM THE IMPACTS OF COAL-BASED POWER PLANTS. WE HAVE MADE
CONSIDERABLE STRIDES IN OUR WORK TO BUILD THE CAPACITY OF COMMUNITIES
TO EXERCISE THEIR RIGHTS WITH RESPECT TO CLIMATE-RELATED POLICIES AND
PROJECTS, PARTICULARLY WITH RESPECT TO FOREST-DEPENDENT COMMUNITIES AND
COMMUNITIES WHICH MUST RELOCATE AS A RESULT OF CLIMATE CHANGE.
CONSISTENT WITH OUR HUMAN RIGHTS-BASED APPROACH, WE ALSO HELPED DESIGN

4c (Code:) (Expenses \$ 550,281. including grants of \$ 17,025.) (Revenue \$ 492,430.)
IPEN SECRETARIAT & UNEP MERCURY PROJECT: CIEL PROVIDED THE
INTERNATIONAL POPS ELIMINATION NETWORK (IPEN) WITH BOTH FISCAL
SPONSORSHIP FOR ITS U.S. OFFICE AND WITH LEGAL ADVICE AND EXPERTISE.
IPEN IS A GLOBAL NETWORK OF MORE THAN 700 PUBLIC INTEREST
NON-GOVERNMENTAL ORGANIZATIONS WORKING TOGETHER FOR THE ELIMINATION OF
PERSISTENT ORGANIC POLLUTANTS, ON AN EXPEDITED YET SOCIALLY EQUITABLE
BASIS. CIEL ALSO PROVIDED ASSISTANCE TO THE UNITED NATIONS ENVIRONMENT
PROGRAMME (UNEP) BY PREPARING PAPERS IN SUPPORT OF INTERGOVERNMENTAL
NEGOTIATIONS ON A LEGALLY BINDING INSTRUMENT ON MERCURY AND BY
PROVIDING LEGAL SUPPORT TO THE UNEP SECRETARIAT AT NEGOTIATING
SESSIONS.

4d Other program services (Describe in Schedule O.)
(Expenses \$ 841,392. including grants of \$ 12,403.) (Revenue \$ 198,569.)

4e Total program service expenses 2,434,445.

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)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule C, Part II</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule C, Part III</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part I</i>		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part IV</i>		<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	
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? <i>If "Yes," complete Schedule D, Part VII</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VIII</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part IX</i>		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	
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)? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input checked="" type="checkbox"/>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input checked="" type="checkbox"/>	
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<input checked="" type="checkbox"/>	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input checked="" type="checkbox"/>	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule G, Part I</i>		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		<input checked="" type="checkbox"/>
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
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? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, description, sub-questions (1a-13c), and Yes/No columns. Includes questions about Form 1096, W-2G forms, employee reporting, 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 to any question 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 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.	9	
b	Enter the number of voting members included in line 1a, above, who are independent	9	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain 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, physical address, and telephone number of the person who possesses the books and records of the organization: ► JEFFREY W. WANHA - 202-742-5803
1350 CONNECTICUT AVE. NW, NO. 1100, WASHINGTON, DC 20036-1739

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

Check if Schedule O contains a response to any question 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) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DIANNE DILLON-RIDGLEY BOARD CHAIR	2.00	X						0.	0.	0.
(2) DELPHINE DJIRAIBE TRUSTEE	1.00	X						0.	0.	0.
(3) DONALD KANIARU TRUSTEE	1.00	X						0.	0.	0.
(4) ANTONIO G. M. LA VINA TRUSTEE	1.00	X						0.	0.	0.
(5) DAVID MATTINGLY TRUSTEE	1.00	X						0.	0.	0.
(6) DIANA PONCE-NAVA BOARD VICE-CHAIR, AUDIT COMMITTEE CH	2.00	X						0.	0.	0.
(7) KATIE REDFORD TRUSTEE	1.00	X						0.	0.	0.
(8) TERRY F. YOUNG TRUSTEE	2.00	X						0.	0.	0.
(9) TATIANA R. ZAHARCHENKO TRUSTEE	1.00	X						0.	0.	0.
(10) KATHY ROBB TRUSTEE	1.00	X						0.	0.	0.
(11) SCOTT STONE TRUSTEE	1.00	X						0.	0.	0.
(12) W. CARROLL MUFFETT PRESIDENT	40.00			X				123,500.	0.	0.
(13) JEFFREY W. WANHA DIRECTOR OF FINANCE & ADMIN	40.00			X				87,732.	0.	6,738.
(14) CAMERON S. AISHTON SECRETARY	40.00			X				46,904.	0.	6,738.

CENTER FOR INTERNATIONAL ENVIRONMENTAL

LAW

Form 990 (2012)

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 2,377.				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,142,323.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		1,144,700.			
	Program Service Revenue	2 a CONTRACTS AND FEES	Business Code 900099	790,322.	790,322.	
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			790,322.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,821.		1,821.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		170.		170.	
	6 a Gross rents	(i) Real	29,975.			
		(ii) Personal				
		b Less: rental expenses	0.			
		c Rental income or (loss)	29,975.			
	d Net rental income or (loss)		29,975.		29,975.	
	7 a 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)					
	8 a 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				
	9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10 a 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				
11 a SWISS PAYROLL TAX REIM	900099	9,113.		9,113.		
b MISCELLANEOUS INCOME	900099	7,053.		7,053.		
c FLEX-SPENDING FORFEITU	900099	1,457.		1,457.		
d All other revenue						
e Total. Add lines 11a-11d		17,623.				
12 Total revenue. See instructions.		1,984,611.	790,322.	0.	49,589.	

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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 to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	60,815.	60,815.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	235,890.	235,890.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	273,570.	27,933.	227,766.	17,871.
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	887,359.	644,126.	188,632.	54,601.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	100,230.	212,518.	-136,476.	24,188.
10 Payroll taxes	108,076.	62,363.	39,376.	6,337.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	15,000.	1,500.	13,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	8,906.			8,906.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	420,890.	380,862.	33,873.	6,155.
12 Advertising and promotion	1,559.	200.	819.	540.
13 Office expenses	52,242.	30,652.	19,037.	2,553.
14 Information technology	9,714.	2,504.	7,190.	20.
15 Royalties				
16 Occupancy	306,283.	12,829.	293,454.	
17 Travel	99,457.	90,202.	6,661.	2,594.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,403.	7,177.	5,110.	1,116.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,516.		13,516.	
23 Insurance	12,663.	1,630.	11,033.	
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 BAD DEBT	900.	900.		
b MISCELLANEOUS EXPENSE	767.		767.	
c STAFF TRAINING & DEVELO	455.		80.	375.
d OVERHEAD/INDIRECT COST	0.	662,344.	-662,344.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	2,621,695.	2,434,445.	61,994.	125,256.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

CENTER FOR INTERNATIONAL ENVIRONMENTAL

LAW

Form 990 (2012)

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	250.	1	250.
	2	Savings and temporary cash investments	1,006,704.	2	743,566.
	3	Pledges and grants receivable, net	640,350.	3	264,900.
	4	Accounts receivable, net	63,164.	4	76,963.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	18,459.	9	11,952.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	140,320.		
		10a			
	b	Less: accumulated depreciation	101,804.	10b	
		10b			
	11	Investments - publicly traded securities	47,690.	10c	38,516.
	12	Investments - other securities. See Part IV, line 11	12,341.	11	15,412.
	13	Investments - program-related. See Part IV, line 11		12	
14	Intangible assets		13		
15	Other assets. See Part IV, line 11		14		
16	Total assets. Add lines 1 through 15 (must equal line 34)	20,445.	15	19,846.	
		1,809,403.	16	1,171,405.	
Liabilities	17	Accounts payable and accrued expenses	53,624.	17	49,612.
	18	Grants payable		18	
	19	Deferred revenue	14,453.	19	24,084.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	119,858.	26	110,253.
		187,935.	26	183,949.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	145,652.	27	270,406.
	28	Temporarily restricted net assets	1,475,816.	28	717,050.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	1,621,468.	33	987,456.	
34	Total liabilities and net assets/fund balances	1,809,403.	34	1,171,405.	

Form 990 (2012)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,984,611.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,621,695.
3	Revenue less expenses. Subtract line 2 from line 1	3	-637,084.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,621,468.
5	Net unrealized gains (losses) on investments	5	3,072.
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	987,456.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
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:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	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?	X	
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?		X
3b	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. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization **CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW** Employer identification number **52-1633220**

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An organization that normally receives: (1) more than 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.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 11g(i)		
(ii) A family member of a person described in (i) above? 11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii)		
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2012

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1501516.	1476921.	1841609.	3000581.	1144701.	8965328.
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	1501516.	1476921.	1841609.	3000581.	1144701.	8965328.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						4466501.
6 Public support. Subtract line 5 from line 4.						4498827.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1501516.	1476921.	1841609.	3000581.	1144701.	8965328.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	96,885.	35,662.	48,212.	30,862.	31,966.	243,587.
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 IV.)	857.	516.	1,388.	14,490.	17,622.	34,873.
11 Total support. Add lines 7 through 10						9243788.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	48.67 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	54.31 %
16a 33 1/3% support test - 2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2012. 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 - 2011. 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

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2012

Name of the organization

CENTER FOR INTERNATIONAL ENVIRONMENTAL
LAW

Employer identification number

52-1633220

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW	Employer identification number 52-1633220
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>300,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>2</u>		\$ <u>230,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>3</u>		\$ <u>200,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>4</u>		\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>5</u>		\$ <u>65,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>6</u>		\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization
**CENTER FOR INTERNATIONAL ENVIRONMENTAL
 LAW**

Employer identification number
52-1633220

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 35,635.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW	Employer identification number 52-1633220
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization **CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW** Employer identification number **52-1633220**

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2012 Open to Public Inspection

Name of the organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW

Employer identification number 52-1633220

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Form for Part II Conservation Easements. Includes questions 1-9 and a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, 2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a, 1b, 2, and sub-questions (i) and (ii) for revenues and assets.

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

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

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

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

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

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Temporarily restricted endowment _____%
- The percentages in lines 2a, 2b, and 2c should equal 100%.

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

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

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

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		58,920.	35,850.	23,070.
d Equipment		81,400.	65,954.	15,446.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				38,516.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	110,253.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	110,253.

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,118,244.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a	3,072.	
b	Donated services and use of facilities	2b	130,561.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	133,633.	
3	Subtract line 2e from line 1	3	1,984,611.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,984,611.	

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

1	Total expenses and losses per audited financial statements		1	2,752,256.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	130,561.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	130,561.	
3	Subtract line 2e from line 1	3	2,621,695.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,621,695.	

Part XIII Supplemental Information

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

PART X, LINE 2: THE ORGANIZATION IS EXEMPT FROM FEDERAL AND LOCAL

INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE ON ANY NET INCOME DERIVED FROM ACTIVITIES RELATED TO ITS EXEMPT PURPOSE. THIS CODE SECTION ENABLES THE ORGANIZATION TO ACCEPT DONATIONS THAT QUALIFY AS CHARITABLE CONTRIBUTIONS TO THE DONOR. THE ORGANIZATION IS SUBJECT TO TAX ON NET INCOME FROM UNRELATED BUSINESS ACTIVITIES. FOR THE YEARS ENDED JUNE 30, 2013 AND 2012, THE ORGANIZATION DID NOT RECOGNIZE INCOME TAX EXPENSE IN THE ACCOMPANYING FINANCIAL STATEMENTS AS THERE WAS NO UNRELATED

Part XIII Supplemental Information (continued)

BUSINESS TAXABLE INCOME.

THE ORGANIZATION IS NOT AWARE OF ANY ACTIVITIES THAT WOULD JEOPARDIZE
THEIR TAX-EXEMPT STATUS THAT WOULD REQUIRE RECOGNITION IN THE ACCOMPANYING
FINANCIAL STATEMENTS, PURSUANT TO ASC FOR INCOME TAXES. GENERALLY, TAX
RETURNS ARE SUBJECT TO EXAMINATION BY TAXING AUTHORITIES FOR UP TO THREE
YEARS FROM THE DATE A COMPLETED RETURN IS FILED. IF THERE ARE MATERIAL
OMISSIONS OF INCOME, TAX RETURNS MAY BE SUBJECT TO EXAMINATION FOR UP TO
SIX YEARS. IT IS THE ORGANIZATION'S POLICY TO RECOGNIZE INTEREST AND/OR
PENALTIES RELATED TO UNCERTAIN TAX POSITIONS, IF ANY, IN INCOME TAX
EXPENSE. AS OF JUNE 30, 2013 AND 2012, THE ORGANIZATION HAD NO ACCRUALS
FOR INTEREST AND/OR PENALTIES.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization
**CENTER FOR INTERNATIONAL ENVIRONMENTAL
LAW**

Employer identification number
52-1633220

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
CENTRAL AMERICA & THE CARIBBEAN	0	0	PROGRAM SERVICES	MISCELLANEOUS TRAVEL/SUBGRANTS	5,000.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	MISCELLANEOUS TRAVEL/SUBGRANTS	14,498.
EUROPE	1	1	PROGRAM SERVICES	GENEVA OFFICE	118,337.
NORTH AMERICA	0	0	PROGRAM SERVICES	IPEN SUPPORT	392.
SOUTH AMERICA	0	0	PROGRAM SERVICES	ENVIRONMENTAL RIGHTS	216,000.
3 a Sub-total	1	1			354,227.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	1	1			354,227.

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

Schedule F (Form 990) 2012

CENTER FOR INTERNATIONAL ENVIRONMENTAL

Schedule F (Form 990) 2012

LAW

52-1633220

Page 2

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH AMERICA	SUSTAINABLE DEVELOPMENT	216,000	ELECTRONIC WIRE TRANSFER	0		N/A
		EAST ASIA & THE PACIFIC	IPEN MEETING TRAVEL	13,133	ELECTRONIC WIRE TRANSFER	0		N/A

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 2

3 Enter total number of other organizations or entities 2

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713)* Yes No

Schedule F (Form 990) 2012

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

SCHEDULE F, PART I, LINE 2: ALL GRANTS, CONTRACTS AND SOURCES OF INCOME SUPPORTED ACTIVITIES RELATED DIRECTLY TO CIEL'S CHARITABLE MISSION/PURPOSE. CIEL HAS A NUMBER OF WAYS TO DETERMINE WHETHER INDIVIDUALS OR ORGANIZATIONS RECEIVING SUBGRANTS QUALIFY TO RECEIVE PAYMENTS WITHIN THE CONTEXT OF FURTHERING CIEL'S CHARITABLE PURPOSE. MOST OF CIEL'S SUBGRANTS ARE TO OTHER NON-GOVERNMENTAL ORGANIZATIONS WITH WHICH CIEL HAS HAD PREVIOUS COLLABORATION AND EXTENSIVE INTERACTION, AND PERFORM TASKS THAT ARE CONSISTENT WITH AND FURTHER ACHIEVING CIEL'S CHARITABLE PURPOSE. MANY ARE SPECIFICALLY IDENTIFIED IN/BY THE SPECIFIC CONTRACTS OR GRANTS WHICH PROVIDE CIEL WITH THE FUNDS FOR THOSE SUBGRANTEES. IN THESE CASES, CIEL'S SUBGRANTEES UNDERGO NOT ONLY APPROPRIATE REVIEW BY CIEL BUT ALSO BY CIEL'S FUNDERS. ON THE FEW OCCASIONS WHERE CIEL IS UNFAMILIAR WITH POTENTIAL SUBGRANTEES, CIEL SOLICITS INFORMATION FROM BOTH THE SUBGRANTEE AND OTHER ORGANIZATIONS THAT MIGHT HAVE EXPERIENCE WORKING WITH THE POTENTIAL SUBGRANTEE.

CIEL CHECKS BOTH THE U.S. DEPARTMENT OF THE TREASURY, OFFICE OF FOREIGN ASSETS CONTROL, SPECIALLY DESIGNATED NATIONALS AND BLOCKED PERSONS AND U.S. DEPARTMENT OF STATE FOREIGN TERRORIST ORGANIZATION LISTS BEFORE ANY FUNDS ARE TRANSFERRED OR PAID TO AN INDIVIDUAL OR ORGANIZATION WITHIN OR OUTSIDE THE UNITED STATES. CIEL DOES NOT PROVIDE FUNDS TO ANY INDIVIDUALS OR ORGANIZATIONS ON EITHER OF THESE TWO LISTS, AND CIEL WILL CONTINUE TO FOLLOW THAT POLICY.

FOR TRAVEL-RELATED SUBGRANTS, RECIPIENTS MUST PROVIDE CIEL WITH COPIES OF INVOICES/RECEIPTS SUCH AS FOR AIRFARES, TRAIN FARES, HOTELS, ETC. OTHER CIEL SUBGRANTEES MUST SUBMIT SPECIFIED DELIVERABLES AND/OR REPORTS TO

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

DOCUMENT PROPER USE OF THE FUNDS FORWARDED BY CIEL. PAYMENTS FOR LARGER SUBGRANTS SPECIFYING DELIVERABLES ARE GENERALLY MADE IN TWO OR MORE PAYMENTS, WITH THE FINAL PAYMENT BEING MADE UPON SATISFACTORY COMPLETION OF THE RELATED DELIVERABLES. PAYMENTS FOR SMALLER SUBGRANTS ARE GENERALLY MADE UPON COMPLETION OF THE RELATED DELIVERABLES.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization **CENTER FOR INTERNATIONAL ENVIRONMENTAL
LAW**

Employer identification number
52-1633220

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CONTRACTS & GRANTS CAMPUS BOX 7205 RALEIGH, NC 27695-7205	56-6000756	N/A	37,333	0	N/A		SUSTAINABLE DEVELOPMENT IN LORETO, PERU
ULU FOUNDATION P.O. BOX 4533 KANEOHE, HI 96744	27-1629617	501(C)(3)	5,000	0	N/A		ENSURING ENVIRONMENTAL AND SOCIAL STANDARDS AT IFIS

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

3 Enter total number of other organizations listed in the line 1 table **1**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) (2012)**

CENTER FOR INTERNATIONAL ENVIRONMENTAL

52-1633220 Page 2

Schedule I (Form 990) (2012)

Part III

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE I, PART I, LINE 2: ALL GRANTS, CONTRACTS AND SOURCES OF INCOME SUPPORTED ACTIVITIES RELATED DIRECTLY TO CIEL'S CHARITABLE MISSION/PURPOSE. CIEL HAS A NUMBER OF WAYS TO DETERMINE WHETHER INDIVIDUALS OR ORGANIZATIONS RECEIVING SUBGRANTS QUALIFY TO RECEIVE PAYMENTS WITHIN THE CONTEXT OF FURTHERING CIEL'S CHARITABLE PURPOSE. MOST OF CIEL'S SUBGRANTS ARE TO OTHER NON-GOVERNMENTAL ORGANIZATIONS WITH WHICH CIEL HAS HAD PREVIOUS COLLABORATION AND EXTENSIVE INTERACTION, AND PERFORM TASKS THAT ARE CONSISTENT WITH AND FURTHER ACHIEVING CIEL'S CHARITABLE PURPOSE. MANY ARE SPECIFICALLY IDENTIFIED IN/BY THE SPECIFIC CONTRACTS OR GRANTS WHICH

Part IV Supplemental Information

PROVIDE CIEL WITH THE FUNDS FOR THOSE SUBGRANTEES. IN THESE CASES, CIEL'S SUBGRANTEES UNDERGO NOT ONLY APPROPRIATE REVIEW BY CIEL BUT ALSO BY CIEL'S FUNDERS. ON THE FEW OCCASIONS WHERE CIEL IS UNFAMILIAR WITH POTENTIAL SUBGRANTEES, CIEL SOLICITS INFORMATION FROM BOTH THE SUBGRANTEE AND OTHER ORGANIZATIONS THAT MIGHT HAVE EXPERIENCE WORKING WITH THE POTENTIAL SUBGRANTEE.

CIEL CHECKS BOTH THE U.S. DEPARTMENT OF THE TREASURY, OFFICE OF FOREIGN ASSETS CONTROL, SPECIALLY DESIGNATED NATIONALS AND BLOCKED PERSONS AND U.S. DEPARTMENT OF STATE FOREIGN TERRORIST ORGANIZATION LISTS BEFORE ANY FUNDS ARE TRANSFERRED OR PAID TO AN INDIVIDUAL OR ORGANIZATION WITHIN OR OUTSIDE THE UNITED STATES. CIEL DOES NOT PROVIDE FUNDS TO ANY INDIVIDUALS OR ORGANIZATIONS ON EITHER OF THESE TWO LISTS, AND CIEL WILL CONTINUE TO FOLLOW THAT POLICY.

FOR TRAVEL-RELATED SUBGRANTS, RECIPIENTS MUST PROVIDE CIEL WITH COPIES OF INVOICES/RECEIPTS SUCH AS FOR AIRFARES, TRAIN FARES, HOTELS, ETC. OTHER CIEL SUBGRANTEES MUST SUBMIT SPECIFIED DELIVERABLES AND/OR REPORTS TO DOCUMENT PROPER USE OF THE FUNDS FORWARDED BY CIEL. PAYMENTS FOR LARGER SUBGRANTS SPECIFYING DELIVERABLES ARE GENERALLY MADE IN TWO OR MORE PAYMENTS, WITH THE FINAL PAYMENT BEING MADE UPON SATISFACTORY COMPLETION OF THE RELATED DELIVERABLES. PAYMENTS FOR SMALLER SUBGRANTS ARE GENERALLY MADE UPON COMPLETION OF THE RELATED DELIVERABLES.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

CENTER FOR INTERNATIONAL ENVIRONMENTAL
LAW

Employer identification number

52-1633220

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

REGIONAL, TRANSBOUNDARY, AND COMPARATIVE ENVIRONMENTAL ISSUES AND TO
MAKE THE FINDINGS FROM SUCH ACTIVITIES AVAILABLE TO THE GENERAL PUBLIC;

TO CONDUCT CASE INVESTIGATION AND ADVOCACY, INCLUDING MEDIATION,
ARBITRATION AND LITIGATION IN MATTERS INVOLVING INTERNATIONAL
ENVIRONMENTAL ISSUES, THE OUTCOME OF WHICH IS IMPORTANT TO THE GENERAL
PUBLIC; AND

TO PERFORM SUCH OTHER CHARITABLE AND EDUCATIONAL ACTIVITIES AS MAY BE
NECESSARY AND APPROPRIATE IN ORDER TO ACCOMPLISH THE FOREGOING
PURPOSES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO CONDUCT CASE INVESTIGATION AND ADVOCACY, INCLUDING MEDIATION,
ARBITRATION AND LITIGATION IN MATTERS INVOLVING INTERNATIONAL
ENVIRONMENTAL ISSUES, THE OUTCOME OF WHICH IS IMPORTANT TO THE GENERAL
PUBLIC; AND

TO PERFORM SUCH OTHER CHARITABLE AND EDUCATIONAL ACTIVITIES AS MAY BE
NECESSARY AND APPROPRIATE IN ORDER TO ACCOMPLISH THE FOREGOING
PURPOSES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

THE CAPACITY OF REGIONAL GOVERNMENT AGENCIES AND CIVIL SOCIETY

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

Schedule O (Form 990 or 990-EZ) (2012)

232211
01-04-13

Name of the organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW	Employer identification number 52-1633220
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ORGANIZATIONS TO PREPARE FOR ADOPTION AND IMPLEMENTATION OF A REGIONAL
POLICY FRAMEWORK FOR STRATEGIC ENVIRONMENTAL ASSESSMENTS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

AND OPERATIONALIZE CLIMATE POLICIES AND MECHANISMS THAT SAFEGUARD
RIGHTS AND ECOSYSTEMS AND TO PROMOTE PUBLIC PARTICIPATION IN THE UN
FRAMEWORK CONVENTION ON CLIMATE CHANGE AND MAJOR CLIMATE FINANCE
INSTITUTIONS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

CHEMICALS PROGRAM

EXPENSES \$ 355,458. INCLUDING GRANTS OF \$ 2,403. REVENUE \$ 152,788.

INTERNATIONAL FINANCIAL INSTITUTIONS PROGRAM

EXPENSES \$ 261,921. INCLUDING GRANTS OF \$ 5,000. REVENUE \$ 2,101.

HUMAN RIGHTS

EXPENSES \$ 145,753. INCLUDING GRANTS OF \$ 0. REVENUE \$ 26,549.

LAW AND COMMUNITIES

EXPENSES \$ 61,849. INCLUDING GRANTS OF \$ 5,000. REVENUE \$ 0.

OTHER PROGRAMS

EXPENSES \$ 16,411. INCLUDING GRANTS OF \$ 0. REVENUE \$ 17,131.

FORM 990, PART VI, SECTION B, LINE 11: ON AN ANNUAL BASIS AND IN TIME TO
COMPLY WITH THE IRS'S FILING DEADLINE, CIEL'S DIRECTOR OF FINANCE AND
ADMINISTRATION WILL PROVIDE THE NECESSARY FINANCIAL AND NARRATIVE

Name of the organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW	Employer identification number 52-1633220
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INFORMATION TO CIEL'S AUDITORS, WHO WILL THEN RPREPARE A DRAFT FORM 990, COMPLETE WITH THE RELEVANT FINANCIAL INFORMATION AND SUPPORTING SCHEDULES. ONCE THE AUDITORS HAVE PROVIDED THE DIRECTOR OF FINANCE AND ADMINISTRATION WITH AN ACCEPTABLE DRAFT FORM 990, HE WILL SUBMIT THE DRAFT FORM 990 IN PDF FORMAT, BY EMAIL, TO CIEL'S FULL BOARD OF TRUSTEES, INVITING THEIR REVIEW AND COMMENTS. THE DIRECTOR OF FINANCE AND ADMINISTRATION WILL SCHEDULE A MEETING OF THE AUDIT COMMITTEE TO PROVIDE FOR ITS OPPORTUNITY TO REVIEW AND COMMENT. AGREED-TO CHANGES WILL BE INCORPORATED BEFORE A FINAL SIGNED COPY OF THE FORM 990 IS EMAILED TO THE FULL CIEL BOARD OF TRUSTEES, ALSO BEFORE FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: ANNUALLY, CIEL REQUIRES EACH TRUSTEE, OFFICER, EMPLOYEE EARNING MORE THAN \$125,000 PER YEAR INCLUDING BENEFITS, SUBSTANTIAL CONTRIBUTOR AND AGENT OF CIEL: (1) TO REVIEW CIEL'S CONFLICT-OF-INTEREST GUIDELINES; (2) TO DISCLOSE ON THE FORM PROVIDED, ANY POSSIBLE BUSINESS, FAMILIAL, OR PERSONAL RELATIONSHIP THAT REASONABLY COULD GIVE RISE TO A CONFLICT OF INTEREST OR THE APPEARANCE OF A CONFLICT OF INTEREST; AND (3) TO ACKNOWLEDGE BY HIS OR HER SIGNATURE THAT HE OR SHE IS ACTING IN ACCORDANCE WITH THE LETTER AND SPIRIT OF SUCH GUIDELINES. COMPLETED AND SIGNED FORMS ARE KEPT IN THE OFFICE OF THE DIRECTOR OF FINANCE AND ADMINISTRATION WHO REVIEWS ALL PENDING GRANTS, CONTRACTS AND PAYMENTS FOR ANY POTENTIAL CONFLICT OF INTEREST. RATHER THAN COMPLETING A NEW FORM EACH YEAR, TRUSTEES MAY ALSO INDICATE IN WRITING THAT NO CHANGES NEED TO BE MADE TO THEIR PREVIOUSLY COMPLETED FORMS.

FORM 990, PART VI, SECTION B, LINE 15: AS PART OF A PROGRAM TO CONSISTENTLY AND EFFECTIVELY MANAGE THE COMPENSATION OF ALL INDIVIDUALS EMPLOYED BY CIEL, THE ORGANIZATION HAS DEVELOPED A BASE SALARY

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ADMINISTRATION POLICY. BASE SALARY ADMINISTRATION IS BUILT AROUND THE USE OF DETAILED POSITION DESCRIPTIONS, AN INDIVIDUAL QUALIFICATIONS EVALUATION PROCESS, A MARKET-BASED SALARY COMPARABILITY ANALYSIS PERFORMED BY AN INDEPENDENT CONSULTANT, AND THE RESULTING SALARY RANGES FOR EACH POSITION TYPE WITHIN THE ORGANIZATION. ALL OTHER RELATED BENEFITS ARE APPLIED UNIFORMLY TO ALL INDIVIDUALS EMPLOYED BY CIEL. CONSIDERING THIS SALARY RANGE INFORMATION, CIEL'S BOARD OF TRUSTEES NEGOTIATES AND APPROVES ANY NEW PRESIDENT'S SALARY AND RELATED COMPENSATION. THE BOARD OF TRUSTEES ALSO MUST FIRST REVIEW AND APPROVE ANY PERIODIC COST OF LIVING SALARY INCREASES AS CONTAINED IN CIEL'S ANNUAL BUDGET.

FORM 990, PART VI, SECTION C, LINE 19: CIEL MAKES ITS AUDITED FINANCIAL STATEMENTS AND IRS FORM 990S AVAILABLE TO THE GENERAL PUBLIC ON ITS WEBSITE AT WWW.CIEL.ORG AND BY EMAIL OR MAIL UPON REQUEST. CIEL'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND OTHER SIMILAR DOCUMENTS AND POLICIES ARE MADE AVAILABLE BY EMAIL OR MAIL UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTING FEES:

PROGRAM SERVICE EXPENSES	380,862.
MANAGEMENT AND GENERAL EXPENSES	33,873.
FUNDRAISING EXPENSES	6,155.
TOTAL EXPENSES	420,890.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	420,890.

ONCE EVERY 5 YEARS, CIEL'S DIRECTOR OF FINANCE AND ADMINISTRATION SOLICITS PROPOSALS FOR SERVICES FROM 3-5 INDEPENDENT AUDIT FIRMS TO CONDUCT THE ANNUAL FINANCIAL AUDIT AND ASSIST WITH COMPILATION OF THE

