

Form **990**

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

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

**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW, INC.</b>		<b>D</b> Employer identification number  52-1633220
	Doing business as		<b>E</b> Telephone number (202) 742-5803
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	1101 15TH STREET NW		<b>G</b> Gross receipts \$ <b>10,375,096.</b>
	City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20005-5002		
<b>F</b> Name and address of principal officer: <b>JEFFREY W. WANHA</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶	
<b>J</b> Website: ▶ <b>WWW.CIEL.ORG</b>		<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
		<b>L</b> Year of formation: <b>1989</b>	<b>M</b> State of legal domicile: <b>DC</b>

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>USES THE POWER OF LAW TO PROTECT THE ENVIRONMENT, HUMAN RIGHTS &amp; ENSURE A JUST &amp; SUSTAINABLE SOCIETY.</b>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	29
	6	Total number of volunteers (estimate if necessary)	22
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	4,337,256.
	9	Program service revenue (Part VIII, line 2g)	911,679.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,195.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,843.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,269,973.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	371,156.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,956,230.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>163,521.</b>	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	742,199.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,069,585.
19	Revenue less expenses. Subtract line 18 from line 12	1,200,388.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	5,146,675.
	21	Total liabilities (Part X, line 26)	690,141.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,456,534.

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:	Date	11/7/2022		
	Type or print name and title: <b>JEFFREY W. WANHA, CFO</b>				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	<b>RICHARD J. LOCASTRO, CPA</b>		11/07/2022		<b>P00288314</b>
	Firm's name ▶ <b>GELMAN, ROSENBERG &amp; FREEDMAN</b>	Firm's EIN ▶ <b>52-1392008</b>	Phone no. (301) 951-9090		
Firm's address ▶ <b>4550 MONTGOMERY AVE SUITE 800N BETHESDA, MD 20814-2930</b>					

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:  
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; TO CONDUCT CASE INVESTIGATION AND

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 \$ 2,399,277. including grants of \$ 179,495.) (Revenue \$ 374,719.)  
CLIMATE AND ENERGY PROGRAM: CIEL'S CLIMATE & ENERGY PROGRAM WORKS TO  
DEVELOP A BODY OF LAW TO EFFECTIVELY ADDRESS THE THREAT OF CLIMATE  
CHANGE AND ACCELERATE A JUST ENERGY TRANSITION. CIEL WORKS TO HOLD  
STATE AND CORPORATE ACTORS ACCOUNTABLE FOR THEIR CONTRIBUTIONS TO  
CLIMATE CHANGE; ADDRESS HARMS ALREADY OCCURRING AS A RESULT OF CLIMATE  
CHANGE; ENCOURAGE GOVERNMENTS AND KEY FINANCIAL INSTITUTIONS TO TAKE  
URGENT ACTION TO MITIGATE CLIMATE CHANGE AND TRANSITION TO RENEWABLE  
ENERGY SOURCES; BUILD CAPACITY OF AND PROVIDE DIRECT SUPPORT TO  
AFFECTED COMMUNITIES TO DEFEND THEIR RIGHTS; AND WORK TO ENSURE THAT  
MEASURES TO ADDRESS CLIMATE CHANGE DO NOT HARM BUT RATHER BENEFIT  
PEOPLE AND THE ENVIRONMENT. RECENT IMPACTS INCLUDE: PROFILING THE  
RISING RISKS FACING FOSSIL FUEL INVESTMENTS AND INVESTORS, AND THE

4b (Code: ) (Expenses \$ 1,003,101. including grants of \$ 11,500.) (Revenue \$ 20,408.)  
ENVIRONMENTAL HEALTH PROGRAM: THE ENVIRONMENTAL HEALTH PROGRAM IS  
DEEPLY ENGAGED IN EFFORTS TO REDUCE EXPOSURE TO TOXIC CHEMICALS AND  
PLASTIC POLLUTION AROUND THE WORLD. CIEL WORKS WITH PARTNERS TO PROMOTE  
BOLD ACTION ON CHEMICALS AND SUBSTANCES OF CONCERN AND TO INVESTIGATE,  
EXPOSE, AND ADDRESS HIDDEN AND EMERGING RISKS. CIEL ALSO WORKS WITH NGO  
PARTNERS AND COALITIONS IN THE GLOBAL SOUTH TO PREVENT THE LEAKAGE OF  
POLLUTION TO VULNERABLE COMMUNITIES WITH LIMITED RESOURCES, AND TO  
SUPPORT COMMUNITIES AFFECTED BY TOXIC EXPOSURE FROM INDUSTRIAL  
PROCESSES. RECENT ACCOMPLISHMENTS INCLUDE: SECURING A UNITED NATIONS  
MANDATE TO NEGOTIATE A GLOBAL TREATY TO ADDRESS THE ENVIRONMENTAL,  
HEALTH AND CLIMATE IMPACTS OF THE PLASTICS LIFECYCLE; GAINING SUPPORT  
FOR A MECHANISM TO FUND CHEMICALS AND WASTE MANAGEMENT IN DEVELOPING

4c (Code: ) (Expenses \$ 676,723. including grants of \$ 27,000.) (Revenue \$ 126,545.)  
PEOPLE, LAND & RESOURCES PROGRAM: THE PEOPLE, LAND & RESOURCES (PL&R)  
PROGRAM WORKS TO PROTECT THE ENVIRONMENT AND HUMAN RIGHTS AGAINST THE  
ADVERSE IMPACTS OF DEVELOPMENT. WORKING AT ALL LEVELS FROM  
INTERNATIONAL TO GRASSROOTS, CIEL ENSURES THAT THE LAWS AND POLICIES  
GOVERNING DEVELOPMENT ACTIVITIES PROTECT THE ENVIRONMENT AND HUMAN  
RIGHTS AND HOLDS GOVERNMENTS AND CORPORATIONS ACCOUNTABLE WHEN THEY  
VIOLATE THEM. THE PL&R PROGRAM FOCUSES PRIMARILY ON DEVELOPMENT  
ACTIVITIES THAT CREATE THE GREATEST RISKS FOR LAND AND RESOURCE RIGHTS,  
INCLUDING EXTRACTIVE INDUSTRIES, LARGE-SCALE INFRASTRUCTURE AND ENERGY  
PROJECTS, AND THE TIMBER INDUSTRY. RECENT ACHIEVEMENTS INCLUDE:  
STRENGTHENING IMPLEMENTATION AND ENFORCEMENT OF THE CONVENTION ON  
INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA

4d Other program services (Describe on Schedule O.)  
(Expenses \$ 726,520. including grants of \$ 101,000.) (Revenue \$ 638,755.)

4e Total program service expenses 4,805,621.



**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>	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? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> 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>	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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
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>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
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>	X	
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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		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? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	



**Part IV Checklist of Required Schedules** (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a	a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b	b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c	c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		4
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	



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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 29		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
	N/A		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
	N/A		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
	N/A		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	N/A	
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	N/A	
	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	
	12b		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
	N/A		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
	13b		
c	Enter the amount of reserves on hand		
	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
17	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		
	N/A		
	17		



**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

**Section A. Governing Body and Management**

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	7		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>	7		
<b>2</b> 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?	<b>2</b>			X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	<b>3</b>			X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>			X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>			X
<b>6</b> Did the organization have members or stockholders?	<b>6</b>			X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>			X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>			X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?	<b>8a</b>		X	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>		X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	<b>9</b>			X

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

			Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>			X
<b>b</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?	<b>10b</b>			
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>		X	
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.				
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>		X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>		X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<b>12c</b>		X	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>		X	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>		X	
<b>15</b> 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?				
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>		X	
<b>b</b> Other officers or key employees of the organization	<b>15b</b>			X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.				
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>			X
<b>b</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?	<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ SEE SCHEDULE O**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**  
**JEFFREY W. WANHA - (202)742-5803**  
**1101 15TH STREET NW, 11 FL, WASHINGTON, DC 20005-5002**



**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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) W. CARROLL MUFFETT PRESIDENT	40.00			X				191,065.	0.	8,702.
(2) JEFFREY W. WANHA CHIEF FINANCIAL OFFICER	40.00			X				147,206.	0.	6,659.
(3) DAVID AZOULAY PROGRAM DIRECTOR, MGR. GENEVA OFFICE	40.00					X		131,464.	0.	16,146.
(4) BJORN G. BEELER IPEN INTERNATIONAL COORDIN	40.00					X		126,682.	0.	20,543.
(5) AMANDA KISTLER VICE PRESIDENT	40.00					X		130,655.	0.	12,440.
(6) ANDRES DEL COSTILLO SENIOR ATTORNEY, GENEVA	40.00					X		120,582.	0.	12,694.
(7) SEBASTIEN DUYCK SENIOR ATTORNEY, PROJ. MGR	40.00					X		114,403.	0.	16,668.
(8) CAMERON S. AISHTON SECRETARY	40.00			X				75,768.	0.	14,587.
(9) DIANNE DILLON-RIDGLEY CHAIR	1.00	X		X				0.	0.	0.
(10) DALINDYEBO B. SHABALALA VICE CHAIR	1.00	X		X				0.	0.	0.
(11) YVETTE ARELLANO TRUSTEE	1.00	X						0.	0.	0.
(12) MATTHEW BUTLER TRUSTEE	1.00	X						0.	0.	0.
(13) SHARON Y. EUBANKS TRUSTEE	1.00	X						0.	0.	0.
(14) DAVID HUNTER TRUSTEE	1.00	X						0.	0.	0.
(15) CONNIEL MALEK TRUSTEE	1.00	X						0.	0.	0.







**CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

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**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	9,154,075.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 3,056.				
	<b>h Total.</b> Add lines 1a-1f .....		9,154,075.				
<b>Program Service Revenue</b>	<b>2 a</b> OTHER CONTRACTS & FEES	<b>Business Code</b>					
		900099	969,923.	969,923.			
	<b>b</b> INT'L GOV'T CONTRACTS & FEES	900099	190,504.	190,504.			
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		1,160,427.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		49,956.			49,956.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real	7,560.			
			(ii) Personal				
				0.			
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>	7,560.				
	<b>d</b> Net rental income or (loss) .....		7,560.			7,560.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
	<b>d</b> Net gain or (loss) .....						
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> MISCELLANEOUS	<b>Business Code</b>	3,078.			3,078.	
	<b>b</b> .....	900099					
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....		3,078.				
<b>12 Total revenue.</b> See instructions .....		10,375,096.	1,160,427.	0.	60,594.		



**CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

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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 or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	64,495.	64,495.		
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	254,500.	254,500.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	471,882.	287,106.	152,594.	32,182.
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	2,762,376.	2,598,425.	112,008.	51,943.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	121,437.	113,440.	5,714.	2,283.
9 Other employee benefits	225,482.	211,712.	10,609.	3,161.
10 Payroll taxes	356,692.	323,676.	26,024.	6,992.
11 Fees for services (nonemployees):				
a Management				
b Legal	2,081.	2,056.	25.	
c Accounting	33,411.	24,373.	9,038.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	496,070.	370,783.	77,779.	47,508.
12 Advertising and promotion	46,929.	45,324.	1,605.	
13 Office expenses	94,399.	67,049.	8,514.	18,836.
14 Information technology	3,395.	2,566.	575.	254.
15 Royalties				
16 Occupancy	247,880.	232,847.	15,033.	
17 Travel	136,573.	119,716.	16,596.	261.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	82,672.	49,332.	33,340.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	23,959.	10,601.	13,358.	
23 Insurance	14,888.	7,929.	6,959.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>CONTRACT ADMIN. FEES</b>	12,326.	12,326.		
b <b>LEASE SERVICE FEE</b>	11,030.	4,880.	6,150.	
c <b>STAFF TRAINING</b>	2,349.	1,879.	470.	
d <b>MISCELLANEOUS</b>	1,360.	606.	653.	101.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,466,186.	4,805,621.	497,044.	163,521.
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, INC.**

Form 990 (2021)

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**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash - non-interest-bearing .....	25,403.	1	31,866.
	2	Savings and temporary cash investments .....	3,115,821.	2	3,548,816.
	3	Pledges and grants receivable, net .....	1,270,021.	3	3,943,107.
	4	Accounts receivable, net .....	50,136.	4	184,566.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7	Notes and loans receivable, net .....		7	
	8	Inventories for sale or use .....		8	
	9	Prepaid expenses and deferred charges .....	31,821.	9	33,398.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	110,665.		
		<b>10a</b>			
	b	Less: accumulated depreciation .....	64,909.		
		<b>10b</b>			
	10c		39,913.	10c	45,756.
	11	Investments - publicly traded securities .....	611,159.	11	1,620,895.
	12	Investments - other securities. See Part IV, line 11 .....		12	
13	Investments - program-related. See Part IV, line 11 .....		13		
14	Intangible assets .....		14		
15	Other assets. See Part IV, line 11 .....	2,401.	15	2,401.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	5,146,675.	16	9,410,805.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses .....	397,715.	17	201,296.
	18	Grants payable .....		18	
	19	Deferred revenue .....	284,235.	19	106,787.
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		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 .....	8,191.	25	1,262.
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	690,141.	26	309,345.
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> <b>X</b> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions .....	1,573,981.	27	2,904,186.
	28	Net assets with donor restrictions .....	2,882,553.	28	6,197,274.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/>				
	29	Capital stock or trust principal, or current funds .....		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund .....		30	
	31	Retained earnings, endowment, accumulated income, or other funds .....		31	
32	<b>Total net assets or fund balances</b> .....	4,456,534.	32	9,101,460.	
33	<b>Total liabilities and net assets/fund balances</b> .....	5,146,675.	33	9,410,805.	

Form 990 (2021)



**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	10,375,096.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,466,186.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,908,910.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,456,534.
5	Net unrealized gains (losses) on investments	5	-263,984.
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 on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,101,460.

**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 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 on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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? _____ If the organization changed either its oversight process or selection process during the tax year, explain on 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
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 on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2021)



**SCHEDULE A**  
**(Form 990)**

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

**2021**

Open to Public Inspection

Name of the organization **CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW, INC.** 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 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).)
- 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 on 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		
<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**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,438,997.	2,376,928.	3,276,293.	4,337,256.	9,154,075.	20,583,549.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,438,997.	2,376,928.	3,276,293.	4,337,256.	9,154,075.	20,583,549.
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)						6,361,410.
6 Public support. Subtract line 5 from line 4.						14,222,139.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1,438,997.	2,376,928.	3,276,293.	4,337,256.	9,154,075.	20,583,549.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	41,587.	44,051.	40,305.	19,755.	57,516.	203,214.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	2,389.	4,222.	5,454.	1,283.	3,078.	16,426.
11 Total support. Add lines 7 through 10						20,803,189.
12 Gross receipts from related activities, etc. (see instructions)					12	4,979,059.

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	68.37 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	62.38 %

16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 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**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2021.** 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 - 2020.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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



**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<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? 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.		

**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)? 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).		

**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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

**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).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> 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? If "Yes" or "No" provide details in Part VI.		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		



**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 0.015 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 0.035.	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		(A) Prior Year	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)		Current Year
2	Enter 0.85 of line 1.		
3	Minimum asset amount for prior year (from Section B, line 8, column A)		
4	Enter greater of line 2 or line 3.		
5	Income tax imposed in prior year		
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).		
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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	<b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		







**Schedule B**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Name of the organization  
**CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).



Name of organization <b>CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW, INC.</b>	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
1		\$ 1,493,367.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 1,459,294.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 985,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 700,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 400,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW, INC.</b>	Employer identification number <b>52-1633220</b>
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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
7		\$ 350,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 226,806.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 225,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 210,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW, INC.</b>	Employer identification number <b>52-1633220</b>
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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 <b>CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW, INC.</b>	Employer identification number <b>52-1633220</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. 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 info. 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 C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW, INC.</b>	Employer identification number <b>52-1633220</b>
---	---

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ..... ▶ \$ \_\_\_\_\_

3 Volunteer hours for political campaign activities ..... \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No

4a Was a correction made? .....  Yes  No

b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_

4 Did the filing organization file Form 1120-POL for this year? .....  Yes  No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2021

LHA

132041 11-03-21



**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	0.													
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	2,408.													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)	2,408.													
<b>d</b>	Other exempt purpose expenditures	5,463,778.													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)	5,466,186.													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	423,309.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)	105,827.													
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
<b>2a</b> Lobbying nontaxable amount	288,255.	324,867.	353,479.	423,309.	1,389,910.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					2,084,865.
<b>c</b> Total lobbying expenditures	143.	3,820.	6,089.	2,408.	12,460.
<b>d</b> Grassroots nontaxable amount	72,064.	81,217.	88,370.	105,827.	347,478.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					521,217.
<b>f</b> Grassroots lobbying expenditures					



Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; a Volunteers?; b Paid staff or management...; c Media advertisements?; d Mailings to members...; e Publications...; f Grants to other organizations...; g Direct contact with legislators...; h Rallies, demonstrations...; i Other activities?; j Total. Add lines 1c through 1i; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?; b If "Yes," enter the amount of any tax incurred under section 4912; c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

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

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 columns: Question, Yes/No. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); a Current year; b Carryover from last year; c Total; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?; 5 Taxable amount of lobbying and political expenditures. See instructions.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Multiple horizontal lines provided for entering supplemental information.



**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2021**

Open to Public Inspection

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_



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

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

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange program
- e  Other \_\_\_\_\_

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

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

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

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

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

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Term endowment  \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		19,116.	18,797.	319.
d Equipment				
e Other		91,549.	46,112.	45,437.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				45,756.



**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	662.
(3) DEPOSITS	600.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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



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

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

1	Total revenue, gains, and other support per audited financial statements		1	10,119,651.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-263,984.	
b	Donated services and use of facilities	2b	8,539.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	-255,445.	
3	Subtract line 2e from line 1	3	10,375,096.	
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	10,375,096.	

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

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

1	Total expenses and losses per audited financial statements		1	5,474,725.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	8,539.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	8,539.	
3	Subtract line 2e from line 1	3	5,466,186.	
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	5,466,186.	

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

FOR THE YEAR ENDED JUNE 30, 2022, CIEL HAS DOCUMENTED ITS CONSIDERATION OF FASB ASC 740-10, INCOME TAXES, THAT PROVIDES GUIDANCE FOR REPORTING UNCERTAINTY IN INCOME TAXES AND HAS DETERMINED THAT NO MATERIAL UNCERTAIN TAX POSITIONS QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.



**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization  
**CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

Employer identification number  
**52-1633220**

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

- 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
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 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 the region	(d) Activities conducted in the region (by type) (such as, 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 the region	(f) Total expenditures for and investments in the region
EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		11,500.
EUROPE (INCLUDING ICELAND & GREENLAND)	1	8	PROGRAM SERVICES	CIEL GENEVA OFFICE	1,096,495.
SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		127,000.
SUB-SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		116,000.
<b>3 a Subtotal</b> .....	1	8			1,350,995.
<b>b Total from continuation sheets to Part I</b> .....	0	0			0.
<b>c Totals (add lines 3a and 3b)</b> .....	1	8			1,350,995.



**CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

52-1633220

Schedule F (Form 990) 2021

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on 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 noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH AMERICA	CONFRONTING THE HUMAN & ENVIRONMENTAL IMPACTS OF OIL IN GUYANA & MINING IN	125,000.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	INTERNATIONAL PLASTICS TREATIES PROJECT	11,500.	WIRE TRANSFER	0.		
		SUB-SAHARAN AFRICA	HUMAN RIGHTS & MARGINALIZED COMMUNITIES AS RELATED TO EXTRACTIVE	116,000.	WIRE TRANSFER	0.		

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

3 Enter total number of other organizations or entities 0







**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 separately 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; don't file with Form 990)* .....  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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* .....  Yes  No



**Part V Supplemental Information**

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. See instructions.

**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 ACHIEVE 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 HAVE EXPERIENCE WORKING WITH THE POTENTIAL SUBGRANTEE. CIEL ALSO PROVIDES A MODEST NUMBER OF SMALL, RAPID-RESPONSE PASS-THROUGH GRANTS TO ORGANIZATIONS AND MOVEMENT PURSUANT TO EXISTING GRANTS. THESE GRANTS ARE PROVIDED UPON THE SUBMISSION OF A SIMPLE GRANT APPLICATION BY THE RECIPIENT ORGANIZATION, AND SUBSEQUENT REVIEW BY DESIGNATED CIEL STAFF, LEADERSHIP, AND AN ADVISORY COUNCIL COMPOSED OF OUTSIDE PARTNERS WITH EXPERTISE IN THE ISSUE AREAS AND AFFECTED GEOGRAPHIES. SUBGRANT RECIPIENTS PROVIDE REPORTS DOCUMENTING THE USE OF SUBGRANT FUNDS IN A MANNER CONSISTENT WITH CIEL'S MISSION AND THE PURPOSES OF THESE GRANTS.

CIEL CHECKS BOTH THE U.S. DEPARTMENT OF THE TREASURY, OFFICE OF FOREIGN ASSETS CONTROL, SPECIALLY DESIGNATED NATIONALS AND BLOCKED PERSONS AND



**Part V** Supplemental Information

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. See instructions.

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.

PART II, COLUMN (D):

REGION: SOUTH AMERICA

(D) PURPOSE OF GRANT: CONFRONTING THE HUMAN & ENVIRONMENTAL IMPACTS OF OIL IN GUYANA & MINING IN COLOMBIA

REGION: SUB-SAHARAN AFRICA

(D) PURPOSE OF GRANT: HUMAN RIGHTS & MARGINALIZED COMMUNITIES AS RELATED TO EXTRACTIVE INDUSTRIES & CLIMATE CHANGE



**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" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization  
**CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CALHOUN COUNTY RESOURCE WATCH 600 RAMONA RD SEADRIFF, TX 77983	74-2585960	501(C)(3)	10,000.	0.			PETROCHEM FRONTLINE FUND SUBGRANT FOR OIL & GAS POLLUTION PREVENTION
MID-OHIO VALLEY CLIMATE ACTION 2513 PLUM ST PARKERSBURG, WV 26101	37-1997957	501(C)(3)	10,000.	0.			PETROCHEM FRONTLINE FUND SUBGRANT FOR OIL & GAS POLLUTION PREVENTION
MOUNTAIN WATERSHED ASSOCIATION PO BOX 408 1414B, INDIAN CREEK VALLEY MELCROFT, PA 15462	25-1730301	501(C)(3)	10,000.	0.			PETROCHEM FRONTLINE FUND SUBGRANT FOR OIL & GAS POLLUTION PREVENTION
TEXAS CAMPAIGN FOR THE ENVIRONMENT FUND - 3903 SOUTH CONGRESS AVENUE, PO BOX 42278 - AUSTIN, TX 78704	74-2808805	501(C)(3)	10,000.	0.			PETROCHEM FRONTLINE FUND SUBGRANT FOR OIL & GAS POLLUTION PREVENTION
SUSTAINABLE MARKETS FOUNDATION ATT: JAY R. HALFON 45 W 36TH ST, 6TH NEW YORK, NY 10018	13-4188834	501(C)(3)	7,700.	0.			SUBGRANT FOR GGON PROJECT
BACKBONE CAMPAIGN PO BOX 278 VASHON, WA 98070	93-1271427	501(C)(3)	6,795.	0.			PETROCHEM FRONTLINE FUND SUBGRANT FOR OIL & GAS POLLUTION PREVENTION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **6.**

3 Enter total number of other organizations listed in the line 1 table **0.**

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

Schedule I (Form 990) 2021



**CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

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

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

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

**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 ACHIEVE

CIEL'S CHARITABLE PURPOSE. MANY ARE SPECIFICALLY IDENTIFIED IN/BY THE



**Part IV** Supplemental Information

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 HAVE EXPERIENCE WORKING WITH THE POTENTIAL SUBGRANTEE. CIEL ALSO PROVIDES A MODEST NUMBER OF SMALL, RAPID-RESPONSE PASS-THROUGH GRANTS TO ORGANIZATIONS AND MOVEMENT PURSUANT TO EXISTING GRANTS. THESE GRANTS ARE PROVIDED UPON THE SUBMISSION OF A SIMPLE GRANT APPLICATION BY THE RECIPIENT ORGANIZATION, AND SUBSEQUENT REVIEW BY DESIGNATED CIEL STAFF, LEADERSHIP, AND AN ADVISORY COUNCIL COMPOSED OF OUTSIDE PARTNERS WITH EXPERTISE IN THE ISSUE AREAS AND AFFECTED GEOGRAPHIES. SUBGRANT RECIPIENTS PROVIDE REPORTS DOCUMENTING THE USE OF SUBGRANT FUNDS IN A MANNER CONSISTENT WITH CIEL'S MISSION AND THE PURPOSES OF THESE GRANTS.

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







**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)									
<b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....	<b>1b</b>									
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....	<b>2</b>									
<p><b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
<b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	X								
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....	<b>4b</b>	X								
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....	<b>4c</b>	X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>										
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:										
<b>a</b> The organization? .....	<b>5a</b>	X								
<b>b</b> Any related organization? .....	<b>5b</b>	X								
If "Yes" on line 5a or 5b, describe in Part III.										
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
<b>a</b> The organization? .....	<b>6a</b>	X								
<b>b</b> Any related organization? .....	<b>6b</b>	X								
If "Yes" on line 6a or 6b, describe in Part III.										
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....	<b>7</b>	X								
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....	<b>8</b>	X								
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>									

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

Schedule J (Form 990) 2021



**CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) W. CARROLL MUFFETT PRESIDENT	(i)	189,065.	2,000.	0.	8,702.	0.	199,767.
	(ii)	0.	0.	0.	0.	0.	0.
(2) JEFFREY W. WANHA CHIEF FINANCIAL OFFICER	(i)	145,206.	2,000.	0.	6,659.	0.	153,865.
	(ii)	0.	0.	0.	0.	0.	0.
	(i)						
	(ii)						
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	(ii)						
	(i)						
	(ii)						



CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.

Part III Supplemental Information

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

PART I, LINE 7:

THE FOLLOWING EMPLOYEES RECEIVED \$2,000 BONUSES ON PART VII:

W. CARROLL MUFFETT

JEFFREY W. WANHA

DAVID AZOULAY

AMANDA KISTLER

ANDRES DEL COSTILLO

SEBASTIEN DUYCK

CAMERON S. AISHTON



**SCHEDULE O**  
**(Form 990)**

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 Form 990-EZ.

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

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

**CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

Employer identification number

**52-1633220**

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

**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:**

**RISKS FOSSIL FUELS IMPOSE ON THE ENVIRONMENT AND HUMAN RIGHTS IN THE  
UNITED STATES AND WORLDWIDE; WORKING TO STRENGTHEN THE RULES REQUIRING  
COMPANIES TO DISCLOSE CLIMATE-RELATED INVESTMENT RISKS; PROVIDING  
SOURCE MATERIAL AND CONTEXT FOR JOURNALISTS EXPOSING POLLUTING  
INDUSTRIES' KNOWLEDGE AND OBFUSCATION ABOUT THEIR PRODUCTS' IMPACTS;  
SUPPORTING CONSTITUTIONAL AND HUMAN RIGHTS ACTIONS AROUND THE WORLD TO  
ACCELERATE CLIMATE ACTION AND ACCOUNTABILITY; BUILDING A GLOBAL  
MOVEMENT TO CALL ON THE UN HUMAN RIGHTS COUNCIL TO RECOGNIZE THE RIGHT  
TO A HEALTHY ENVIRONMENT; EDUCATING COMMUNITIES AND DECISION MAKERS ON  
THE DANGERS OF FALSE CLIMATE SOLUTIONS, SUCH AS CARBON CAPTURE SCHEMES  
AND BLUE HYDROGEN; AND RAISING AWARENESS TO SUPPORT FRONTLINE PARTNERS  
AFFECTED BY THE PETROCHEMICAL EXPANSION.**

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

**AND TRANSITION COUNTRIES; SUPPORTING MORE EFFECTIVE CHEMICALS  
REGULATION IN THE EUROPEAN UNION, INCLUDING BY SEEKING STRONG  
COMMITMENTS ON ENDOCRINE DISRUPTING CHEMICALS (EDCS) AND PERSISTENT  
ORGANIC POLLUTANTS (POPS); AND SUPPORTING THE ADOPTION AND ENFORCEMENT**

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

Schedule O (Form 990) 2021

132211 11-11-21



Name of the organization	CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW, INC.	Employer identification number	52-1633220
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OF PRECAUTION-BASED REGULATORY MEASURES FOR NANOMATERIALS.

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

(CITES) TO PROTECT FORESTS AND HALT THE TRADE OF ILLEGALLY HARVESTED  
TIMBER; SPURRING ACCOUNTABILITY REFORMS, ZERO-TOLERANCE POLICIES FOR  
GENDER-BASED VIOLENCE, AND IMPROVEMENTS IN ENVIRONMENTAL AND HUMAN  
RIGHTS DUE DILIGENCE AT DEVELOPMENT FINANCE INSTITUTIONS; SUPPORTING  
INDIGENOUS COMMUNITIES TO DIRECTLY ENGAGE WITH THE UNITED NATIONS AND  
THE WORLD BANK TO DEFEND THEIR RIGHTS; WORKING TO ENSURE DEVELOPMENT  
FINANCE INSTITUTIONS DEVELOP EFFECTIVE POLICIES TO PROVIDE REMEDY FOR  
AFFECTED COMMUNITIES, PREVENT AND RESPOND TO REPRISALS, AND EXIT  
RESPONSIBLY WHEN PROJECT FINANCE ENDS.

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

IPEN SECRETARIAT AND MISCELLANEOUS PROJECTS  
EXPENSES \$ 726,520. INCLUDING GRANTS OF \$ 101,000. REVENUE \$ 638,755.

FORM 990, PART VI, SECTION B, LINE 11B:

ON AN ANNUAL BASIS AND IN TIME TO COMPLY WITH THE IRS' FILING DEADLINE,  
CIEL'S CHIEF FINANCIAL OFFICER (CFO) WILL PROVIDE THE NECESSARY FINANCIAL  
AND NARRATIVE INFORMATION TO CIEL'S AUDITORS, WHO WILL THEN PREPARE A DRAFT  
FORM 990, COMPLETE WITH THE RELEVANT FINANCIAL INFORMATION AND SUPPORTING  
SCHEDULES. ONCE THE AUDITORS HAVE PROVIDED THE CFO WITH AN ACCEPTABLE DRAFT  
FORM 990, THE CFO WILL SUBMIT THE DRAFT FORM 990 IN .PDF FORMAT, BY EMAIL,  
TO CIEL'S FULL BOARD OF TRUSTEES, INVITING THEIR REVIEW AND COMMENTS. THE  
CFO 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



Name of the organization CENTER FOR INTERNATIONAL ENVIRONMENTAL LAW, INC.	Employer identification number 52-1633220
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BOARD OF TRUSTEES, ALSO BEFORE FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUALLY, CIEL REQUIRES EACH TRUSTEE, OFFICER, MANAGER, EMPLOYEE EARNING MORE THAN \$100,000 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 THEIR SIGNATURE THAT THEY ARE ACTING IN ACCORDANCE WITH THE LETTER AND SPIRIT OF SUCH GUIDELINES. COMPLETED AND SIGNED FORMS ARE KEPT IN THE OFFICE OF THE CFO WHO REVIEWS ALL PENDING GRANTS, CONTRACT, 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. IF A POTENTIAL CONFLICT SHOULD ARISE, THE RELATED PARTY WILL RECUSE THEMSELVES FROM ALL DISCUSSION AND VOTING REGARDING THE MATTER IN QUESTION.

FORM 990, PART VI, SECTION B, LINE 15A:

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 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 LEVEL 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



Name of the organization **CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.**

Employer identification number  
**52-1633220**

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. THE LAST COMPENSATION REVIEW WAS COMPLETED BY TPO, INC. ON MAY 8,  
2020. CIEL WAS IN THE PROCESS OF COMPLETING A NEW COMPENSATION REVIEW AT  
THE END OF FY22.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:  
AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, NH, NJ, NM, NY, NC, OR, PA, RI, SC, TN, UT, VA  
WI

FORM 990, PART VI, SECTION C, LINE 19:  
CIEL MAKES ITS GOVERNING DOCUMENTS AND ITS CONFLICT OF INTEREST POLICY  
AVAILABLE TO THE PUBLIC UPON REQUEST. CIEL ALSO MAKES ITS AUDITED  
FINANCIAL STATEMENTS AND IRS FORM 990S FOR THE PAST TEN YEARS AVAILABLE ON  
ITS WEBSITE AT WWW.CIEL.ORG AND BY EMAIL OR MAIL UPON REQUEST.

FORM 990, PART XII, LINE 2C:  
ONCE EVERY 5 YEARS, CIEL'S CFO SOLICITS PROPOSALS FOR SERVICES FROM 3-5  
INDEPENDENT AUDIT FIRMS TO CONDUCT THE ANNUAL FINANCIAL AUDIT AND  
ASSIST WITH COMPILATION OF THE ANNUAL IRS FORM 990. THE CFO REVIEWS  
THE PROPOSALS AND, WITH INPUT FROM CIEL'S PRESIDENT, MAKES A  
RECOMMENDATION TO THE AUDIT COMMITTEE. THE AUDIT COMMITTEE REVIEWS THE  
PROPOSALS AND RECOMMENDATION, AND MAKES A MOTION TO THE FULL BOARD OF  
TRUSTEES FOR ULTIMATE APPROVAL OF CIEL'S INDEPENDENT AUDITORS,  
GENERALLY FOR A PERIOD COVERING THE NEXT FIVE FISCAL YEARS. THE AUDIT  
COMMITTEE ALSO MEETS WITH THE SELECTED AUDITORS ON AN ANNUAL BASIS TO  
REVIEW AND ACCEPT THE FINAL DRAFTS OF THE ANNUAL FISCAL AUDIT REPORT



Name of the organization CENTER FOR INTERNATIONAL ENVIRONMENTAL  
LAW, INC.

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AND IRS FORM 990.

Multiple horizontal lines for additional information.