

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2023**

Open to Public  
Inspection

**A** For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

<b>B</b> Check if applicable:  <input checked="" 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 <div style="border: 1px solid black; padding: 2px;"><b>EARTHJUSTICE</b></div> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <div style="border: 1px solid black; padding: 2px;">180 STEUART ST. 194330</div> City or town, state or province, country, and ZIP or foreign postal code <div style="border: 1px solid black; padding: 2px;">SAN FRANCISCO, CA 94105</div> <b>F</b> Name and address of principal officer: <b>ABIGAIL DILLEN</b> <div style="border: 1px solid black; padding: 2px;"><b>SAME AS C ABOVE</b></div>	<b>D</b> Employer identification number <div style="border: 1px solid black; padding: 2px;">94-1730465</div> <b>E</b> Telephone number <div style="border: 1px solid black; padding: 2px;">(415) 217-2000</div> <b>G</b> Gross receipts \$ <div style="border: 1px solid black; padding: 2px;">153,703,809.</div> <b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? ..... Yes No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527		
<b>J</b> Website: <b>WWW.EARTHJUSTICE.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		<b>L</b> Year of formation: <b>1970</b>
<b>M</b> State of legal domicile: <b>CA</b>		

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>WE USE THE POWER OF THE LAW TO PROTECT HEALTH, PRESERVE ECOSYSTEMS, AND COMBAT CLIMATE CHANGE.</b>		
<b>2</b>	Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	33
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	33
<b>5</b>	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	709
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	33
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0.
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>8</b>	117,451,493.
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>9</b>	3,161,033.
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>10</b>	5,227,663.
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>11</b>	119,953.
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>12</b>	125,960,142.
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>13</b>	3,191,900.
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>14</b>	0.
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>15</b>	101,140,118.
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>16a</b>	116,260.
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25)	<b>b</b>	15,911,949.
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>17</b>	43,568,452.
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>18</b>	148,016,730.
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>19</b>	-22,056,588.
<b>20</b>	Total assets (Part X, line 16)	<b>20</b>	294,773,000.
<b>21</b>	Total liabilities (Part X, line 26)	<b>21</b>	56,448,684.
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>22</b>	238,324,316.

**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.

<b>Sign Here</b>	<b>COPY - E-FILED</b> Signature of officer <div style="border: 1px solid black; padding: 2px;"><b>CONNOR FOURNIER, CHIEF FINANCIAL OFFICER</b></div> Type or print name and title	Date <div style="border: 1px solid black; padding: 2px;"></div>
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <div style="border: 1px solid black; padding: 2px;"><b>TAMARA L. MCINERNEY</b></div> Preparer's signature <div style="border: 1px solid black; padding: 2px;"><b>TAMARA L. MCINERNEY</b></div> Date <div style="border: 1px solid black; padding: 2px;"><b>05/13/25</b></div> Check if self-employed <input type="checkbox"/> PTIN <div style="border: 1px solid black; padding: 2px;"><b>P00011797</b></div> Firm's name <div style="border: 1px solid black; padding: 2px;"><b>BPM LLP</b></div> Firm's EIN <div style="border: 1px solid black; padding: 2px;"><b>81-4234542</b></div> Firm's address <div style="border: 1px solid black; padding: 2px;"><b>10 ALMADEN BOULEVARD, SUITE 1000 SAN JOSE, CA 95113-2238</b></div> Phone no. <div style="border: 1px solid black; padding: 2px;"><b>408-961-6300</b></div>	

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

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

**File a separate application for each return.**  
**Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

OMB No. 1545-0047

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

<b>Type or Print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. <b>EARTHJUSTICE</b>	Taxpayer identification number (TIN) <b>94-1730465</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>180 STEUART ST., 194330</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SAN FRANCISCO, CA 94105</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **CONNOR FOURNIER, CHIEF FINANCIAL OFFICER**  
**180 STEUART ST #194330 - SAN FRANCISCO, CA 94105**

Telephone No. **(415) 217-2000** Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
☐ calendar year 20 \_\_\_\_ or  
☒ tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

**2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>0.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>0.</b>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>0.</b>

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2024)

**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:

EARTHJUSTICE IS A PREMIER NONPROFIT PUBLIC INTEREST ENVIRONMENTAL LAW ORGANIZATION. WE WIELD THE POWER OF LAW AND THE STRENGTH OF PARTNERSHIP TO PROTECT PEOPLE'S HEALTH, TO PRESERVE MAGNIFICENT PLACES AND WILDLIFE, TO ADVANCE CLEAN ENERGY, AND TO COMBAT CLIMATE CHANGE.

**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 \$ 82,845,044. including grants of \$ 2,171,471. ) (Revenue \$ 3,550,324. )  
 PROVIDE FREE LEGAL REPRESENTATION, WORKING THROUGH THE COURTS ON BEHALF OF CITIZEN GROUPS, SCIENTISTS, ENVIRONMENTAL AND OTHER ORGANIZATIONS TO ENSURE THAT GOVERNMENT AGENCIES AND PRIVATE INTERESTS FOLLOW THE LAW.

**4b** (Code: ) (Expenses \$ 37,894,612. including grants of \$ 289,729. ) (Revenue \$ )  
 PROVIDE INCREASED PUBLIC, MEDIA, AND POLICY MAKER AWARENESS OF ENVIRONMENTAL ISSUES AND THE ROLE OF LAW IN SOLVING THEM.

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses 120,739,656.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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> .....	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	<b>2</b> X	
<b>3</b> 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> .....	<b>3</b>	X
<b>4</b> <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> .....	<b>4</b> X	
<b>5</b> 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> .....	<b>5</b>	X
<b>6</b> 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> .....	<b>6</b>	X
<b>7</b> 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> .....	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	<b>8</b>	X
<b>9</b> 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> .....	<b>9</b> X	
<b>10</b> 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> .....	<b>10</b> X	
<b>11</b> 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.		
<b>a</b> 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> .....	<b>11a</b> X	
<b>b</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> .....	<b>11b</b>	X
<b>c</b> 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> .....	<b>11c</b>	X
<b>d</b> 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> .....	<b>11d</b> X	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11e</b> X	
<b>f</b> 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> .....	<b>11f</b>	X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>12a</b> X	
<b>b</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> .....	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>13</b>	X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	<b>14a</b> X	
<b>b</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> .....	<b>14b</b> X	
<b>15</b> 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> .....	<b>15</b> X	
<b>16</b> 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> .....	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions .....	<b>17</b> X	
<b>18</b> 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> .....	<b>18</b>	X
<b>19</b> 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> .....	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	<b>20b</b>	
<b>21</b> 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> .....	<b>21</b> X	

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

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	<b>22</b>	X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	<b>23</b>	X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a</b> <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? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25a</b>	X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25b</b>	X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....	<b>26</b>	X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....	<b>27</b>	X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28b</b>	X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	<b>34</b>	X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>35a</b>	X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>35b</b>	X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>36</b>	X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O .....	<b>38</b>	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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	275
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	X

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

		Yes	No
<b>2a</b> 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	<b>2a</b> 709		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	<b>3b</b>		
<b>4a</b> 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)?	<b>4a</b>		X
<b>b</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).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> 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?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> 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?	<b>7a</b>		X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 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?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> 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.	<b>13a</b>		
<b>b</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	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	<b>14b</b>		
<b>15</b> 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.	<b>15</b>		X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		X
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person 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.	<b>17</b>		

**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**

	1a	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	33			
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent .....		33		
<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? .....				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? .....				X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....				X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....				X
<b>6</b> Did the organization have members or stockholders? .....				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? .....				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? .....				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? .....			X	
<b>b</b> Each committee with authority to act on behalf of the governing body? .....			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 .....				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? .....		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>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	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 .....	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	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 .....	X	
<b>13</b> Did the organization have a written whistleblower policy? .....	X	
<b>14</b> Did the organization have a written document retention and destruction policy? .....	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 .....	X	
<b>b</b> Other officers or key employees of the organization .....	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? .....		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? .....		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed AL, AR, CA, FL, GA, HI, IL, KS, KY, MD, MA, MI

**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  
**CONNOR FOURNIER, CHIEF FINANCIAL OFFICER - (415) 217-2000**  
**180 STEUART ST #194330, SAN FRANCISCO, CA 94105**

**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, box 6 of 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) ABIGAIL DILLEN PRESIDENT	39.40 0.60			X				550,428.	8,382.	63,695.
(2) SAMBHAV NOTT SANKAR SVP OF PROGRAMS	40.00				X			438,197.	0.	59,125.
(3) JOSEPH ANDREW JACKSON SVP OF OPERATIONS; ASST. SECRETARY	40.00			X				427,621.	0.	59,596.
(4) ELIZABETH MARSH VP OF DEVELOPMENT	40.00				X			414,233.	0.	47,705.
(5) STEPHEN SMITH SVP OF COMMUNICATIONS & MARKETING	40.00					X		394,472.	0.	30,302.
(6) CHRISTA BROTHERS VP OF HUMAN RESOURCES	40.00					X		351,178.	0.	54,842.
(7) JILL TAUBER VP OF CLIMATE AND ENERGY	40.00					X		331,212.	0.	40,048.
(8) MARTIN HAYDEN SENIOR POLICY ADVISOR	39.80 0.20					X		323,541.	0.	47,334.
(9) PATRICE SIMMS VP OF LITIGATION	40.00					X		335,962.	0.	30,444.
(10) JASON SCHWARTZ VP OF FINANCE; ASST TREAS (TO 6/23)	39.80 0.20			X				341,210.	1,715.	19,237.
(11) CONCEPCION LOZANO-BATISTA GENERAL COUNSEL; ASST. SECRETARY	39.80 0.20			X				305,671.	0.	7,479.
(12) DIANE WEBB DEP GEN COUN; ASST. SEC (TO 3/24)	40.00			X				245,459.	0.	34,114.
(13) GREG AVIS TRUSTEE (FROM 11/23)	1.00	X						0.	0.	0.
(14) DOTTY BALLANTYNE TRUSTEE & SECRETARY	1.00	X		X				0.	0.	0.
(15) PETER CARSON TRUSTEE	1.00	X						0.	0.	0.
(16) STUART CLARKE TRUSTEE & CHAIR	1.00	X		X				0.	0.	0.
(17) ADAM COHEN TRUSTEE	1.00	X						0.	0.	0.



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(18) AJA DECOTEAU TRUSTEE	1.00	X						0.	0.	0.
(19) N. BRUCE DUTHU TRUSTEE & VICE CHAIR AT LARGE	1.00	X		X				0.	0.	0.
(20) SERGIO GARCIA TRUSTEE	1.00	X						0.	0.	0.
(21) ERIKA GEORGE TRUSTEE	1.00	X						0.	0.	0.
(22) CHRIS HENSMAN TRUSTEE (FROM 11/23)	1.00	X						0.	0.	0.
(23) ROBERTA KATZ TRUSTEE	1.00	X						0.	0.	0.
(24) SERGIO KNAEBEL TRUSTEE	1.00	X						0.	0.	0.
(25) MARCIA KUNSTEL TRUSTEE (TO 10/23)	1.00	X						0.	0.	0.
(26) DIANE LEWIS TRUSTEE	1.00	X						0.	0.	0.
<b>1b Subtotal</b> .....								4,459,184.	10,097.	493,921.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								4,459,184.	10,097.	493,921.

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

430

**3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....

	Yes	No
<b>3</b>		X
<b>4</b>	X	
<b>5</b>		X

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual .....

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person .....

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MAL WARWICK ASSOCIATES, 2550 NINTH STREET, STE 103, BERKELEY, CA 94710	DIRECT MAIL CONSULTING	1,787,430.
QUIGLEY-SIMPSON & HEPPELWHITE, INC, 11601 WILSHIRE BLVD. 7TH FLOOR, LOS ANGELES, CA	ADVERTISING	1,602,886.
META PLATFORMS, INC. 1 META WAY, MENLO PARK, CA 94025	DIGITAL MARKETING	1,371,859.
THE SOURCING GROUP, LLC PO BOX 6568, CAROL STREAM, IL 60197	REPRODUCTION & PRINTING	717,503.
MORRISON & FOERSTER LLP P.O. BOX 742335, LOS ANGELES, CA 90074	LEGAL SERVICES	652,680.

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

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SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2023)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) ED LEWIS TRUSTEE	1.00	X						0.	0.	0.
(28) GEORGE MARTIN TRUSTEE	1.00 1.00	X						0.	0.	0.
(29) JANET MAUGHAN TRUSTEE	1.00	X						0.	0.	0.
(30) WINSOME MCINTOSH TRUSTEE	1.00	X						0.	0.	0.
(31) PAUL NEWHAGEN TRUSTEE	1.00	X						0.	0.	0.
(32) MELANIE NEWMAN TRUSTEE (FROM 11/23)	1.00	X						0.	0.	0.
(33) VAWTER "BUCK" PARKER TRUSTEE	1.00	X						0.	0.	0.
(34) PATRICIA PINEDA TRUSTEE	1.00	X						0.	0.	0.
(35) LORI POTTER TRUSTEE	1.00	X						0.	0.	0.
(36) RICH RAINALDI TRUSTEE	1.00	X						0.	0.	0.
(37) REKHA RAO TRUSTEE (FROM 3/24)	1.00	X						0.	0.	0.
(38) ANDREW REICH TRUSTEE (TO 10/23)	1.00	X						0.	0.	0.
(39) WILL ROUSH TRUSTEE	1.00	X						0.	0.	0.
(40) HECTOR SANCHEZ BARBA TRUSTEE	1.00	X						0.	0.	0.
(41) RUTH SANTIAGO TRUSTEE	1.00	X						0.	0.	0.
(42) GREG SERRURIER TRUSTEE	1.00	X						0.	0.	0.
(43) FERN SHEPARD TRUSTEE	1.00	X						0.	0.	0.
(44) ALLISON SILVERMAN TRUSTEE	1.00	X						0.	0.	0.
(45) DIANNE STERN TRUSTEE	1.00	X						0.	0.	0.
(46) STEPHEN M. UNFRIED TRUSTEE & TREASURER	1.00	X		X				0.	0.	0.
Total to Part VII, Section A, line 1c .....										

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

332201  
04-01-23

**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>	129,340,148.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 11,873,196.				
	<b>h Total.</b> Add lines 1a-1f .....		129340148.				
<b>Program Service Revenue</b>	<b>2 a</b> COURT AWARDS	<b>Business Code</b>	541100	3,369,973.	3,369,973.		
	<b>b</b> CLIENT COST RECOVERIES		541100	180,351.	180,351.		
	<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 .....		3,550,324.				
	<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			6,252,199.		
<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 234,137.				
<b>b</b> Less: rental expenses ...		<b>6b</b>	0.				
<b>c</b> Rental income or (loss)		<b>6c</b>	234,137.				
<b>d</b> Net rental income or (loss) .....				234,137.			234,137.
<b>7 a</b> Gross amount from sales of assets other than inventory .....		<b>7a</b>	(i) Securities 14,225,782.				
<b>b</b> Less: cost or other basis and sales expenses .....		<b>7b</b>	14,081,929.				
<b>c</b> Gain or (loss) .....		<b>7c</b>	143,853.				
<b>d</b> Net gain or (loss) .....				143,853.			143,853.
<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>	4,896.					
<b>b</b> Less: cost of goods sold .....	<b>10b</b>	14,867.					
<b>c</b> Net income or (loss) from sales of inventory .....		-9,971.					
<b>Miscellaneous Revenue</b>	<b>11 a</b> OTHER REVENUE	<b>Business Code</b>	900099	96,323.			96,323.
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....		96,323.				
	<b>12 Total revenue.</b> See instructions .....		139607013.	3,550,324.	0.	6716541.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	1,994,600.	1,994,600.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....	466,600.	466,600.		
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	2,787,735.	1,943,314.	461,233.	383,188.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	83,506,004.	68,432,456.	7,188,956.	7,884,592.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	6,894,564.	5,647,065.	603,176.	644,323.
<b>9</b> Other employee benefits .....	9,149,724.	7,292,395.	950,814.	906,515.
<b>10</b> Payroll taxes .....	6,049,724.	4,933,075.	539,633.	577,016.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	812,856.	529,937.	160,517.	122,402.
<b>c</b> Accounting .....	138,079.	90,020.	27,267.	20,792.
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17 .....	228,753.			228,753.
<b>f</b> Investment management fees .....	336,983.		336,983.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) .....	6,142,133.	4,098,791.	1,367,500.	675,842.
<b>12</b> Advertising and promotion .....	4,120,159.	3,186,416.	88,205.	845,538.
<b>13</b> Office expenses .....	5,290,548.	3,363,622.	905,619.	1,021,307.
<b>14</b> Information technology .....	4,788,128.	3,095,654.	763,602.	928,872.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	8,011,245.	6,485,949.	725,435.	799,861.
<b>17</b> Travel .....	2,455,597.	1,590,742.	459,469.	405,386.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	637,865.	413,211.	119,351.	105,303.
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	1,656,917.	1,331,018.	162,952.	162,947.
<b>23</b> Insurance .....	547,661.	525,755.	10,953.	10,953.
<b>24</b> 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.)				
<b>a</b> DIRECT CASE COSTS	3,391,403.	3,387,081.	3,811.	511.
<b>b</b> RESEARCH	1,066,536.	955,698.	85,195.	25,643.
<b>c</b> OTHER CONTRACT SERVICES	842,419.	549,211.	166,355.	126,853.
<b>d</b> MISCELLANEOUS	815,255.	434,918.	343,092.	37,245.
<b>e</b> All other expenses	-11,804.	-7,872.	-2,039.	-1,893.
<b>25</b> Total functional expenses. Add lines 1 through 24e	152,119,684.	120,739,656.	15,468,079.	15,911,949.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	8,984,685.	<b>1</b>	9,039,004.
	<b>2</b> Savings and temporary cash investments .....	6,510,983.	<b>2</b>	7,959,660.
	<b>3</b> Pledges and grants receivable, net .....	32,474,382.	<b>3</b>	28,376,681.
	<b>4</b> Accounts receivable, net .....	298,984.	<b>4</b>	1,533,033.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	3,575,902.	<b>9</b>	2,907,145.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 20,314,522.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 14,473,589.	<b>10c</b>	5,840,933.
	<b>11</b> Investments - publicly traded securities .....	192,512,849.	<b>11</b>	201,056,105.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	43,285,121.	<b>15</b>	40,705,180.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	294,773,000.	<b>16</b>	297,417,741.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	11,846,246.	<b>17</b>	12,462,466.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	850,000.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....	169,449.	<b>21</b>	414,600.
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	44,432,989.	<b>25</b>	39,671,259.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	56,448,684.	<b>26</b>	53,398,325.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	198,496,022.	<b>27</b>	209,429,540.
	<b>28</b> Net assets with donor restrictions .....	39,828,294.	<b>28</b>	34,589,876.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> <b>Total net assets or fund balances</b> .....	238,324,316.	<b>32</b>	244,019,416.
	<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	294,773,000.	<b>33</b>	297,417,741.

**Part XI Reconciliation of Net Assets**

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

☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	139,607,013.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	152,119,684.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-12,512,671.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	238,324,316.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	17,279,114.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	928,657.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	244,019,416.

**Part XII Financial Statements and Reporting**

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

☐

	Yes	No
<b>1</b> 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.		
<b>2a</b> 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		<input checked="" type="checkbox"/>
<b>b</b> Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
<b>c</b> 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.	<input checked="" type="checkbox"/>	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2023)

**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

**2023**

Open to Public  
Inspection

Name of the organization

EARTHJUSTICE

Employer identification number

94-1730465

**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	139020689	107781184	128112815	117421493	129340148	621676329
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	139020689	107781184	128112815	117421493	129340148	621676329
<b>5</b> 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) .....						18356369.
<b>6 Public support.</b> Subtract line 5 from line 4.						603319960

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4 .....	139020689	107781184	128112815	117421493	129340148	621676329
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	2174619.	2560809.	4622339.	5414949.	6486336.	21259052.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	75,670.	143,451.	126,836.			345,957.
<b>11 Total support.</b> Add lines 7 through 10						643281338
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	24,269,432.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						

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

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	93.79	%
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....	<b>15</b>	96.11	%
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			
			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....			
			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			
			<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			
			<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			
			<input type="checkbox"/>

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

(Complete only if you checked the box on line 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2023</b> (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2022</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2023.** 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 - 2022.** 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 on line 12 of 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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV** Supporting Organizations (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<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>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<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 <b>Part VI</b> .		
<b>11c</b>		

**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 <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove 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>1</b>		
<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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**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>1</b>		
<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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

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

	Yes	No
<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 <b>Part VI</b> 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 <b>Part VI</b> 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>2a</b>		
<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 <b>Part VI</b> 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>2b</b>		
<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 <b>Part VI</b> .		
<b>3a</b>		
<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 <b>Part VI</b> the role played by the organization in this regard.		
<b>3b</b>		

**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 ( <i>explain in detail in Part VI</i> ):		
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			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>	
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>	
<b>7</b> <b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>	
<b>9</b> Distributable amount for 2023 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by line 9 amount	<b>10</b>	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
<b>1</b> Distributable amount for 2023 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2023			
<b>a</b> From 2018			
<b>b</b> From 2019			
<b>c</b> From 2020			
<b>d</b> From 2021			
<b>e</b> From 2022			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2023 distributable amount			
<b>i</b> Carryover from 2018 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2023 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2023 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2019			
<b>b</b> Excess from 2020			
<b>c</b> Excess from 2021			
<b>d</b> Excess from 2022			
<b>e</b> Excess from 2023			

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:****MISCELLANEOUS**

2019 AMOUNT: \$ 62,226.

2020 AMOUNT: \$ 143,451.

2021 AMOUNT: \$ 126,836.

**NET FUNDRAISING INCOME**

2019 AMOUNT: \$ 13,444.

**Schedule B**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Name of the organization

**EARTHJUSTICE**

Employer identification number

**94-1730465**

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 foundationCheck 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).

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

Schedule B (Form 990) (2023)



Name of organization	Employer identification number
<b>EARTHJUSTICE</b>	<b>94-1730465</b>

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>15,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>14,046,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>3,500,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>3,398,596.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>3,204,250.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>3,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
<b>EARTHJUSTICE</b>	<b>94-1730465</b>

**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		\$ 2,656,250.	Person <input checked="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.)
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			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	Employer identification number
<b>EARTHJUSTICE</b>	<b>94-1730465</b>

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

**SCHEDULE C**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**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.**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

**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

**EARTHJUSTICE**

Employer identification number

**94-1730465**

**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) 2023**

**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)															
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)															
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)															
<b>d</b> Other exempt purpose expenditures															
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)															
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)															
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-															
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

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

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

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
<b>c</b> Media advertisements?	X		128.
<b>d</b> Mailings to members, legislators, or the public?	X		14,346.
<b>e</b> Publications, or published or broadcast statements?	X		16,788.
<b>f</b> Grants to other organizations for lobbying purposes?	X		255,000.
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?	X		965,881.
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	X		15,724.
<b>i</b> Other activities?	X		166,434.
<b>j</b> Total. Add lines 1c through 1i			1,434,301.
<b>2a</b> Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

**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."

<b>1</b> Dues, assessments and similar amounts from members	1	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	2a	
<b>b</b> Carryover from last year	2b	
<b>c</b> Total	2c	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
<b>4</b> 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 expenditures next year?	4	
<b>5</b> Taxable amount of lobbying and political expenditures. See instructions	5	

**Part IV** Supplemental Information

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

**PART II-B, LINE 1, LOBBYING ACTIVITIES:**

EARTHJUSTICE ENGAGES IN LIMITED AMOUNTS OF LOBBYING ACTIVITIES TO

FURTHER ITS MISSION TO PROTECT PEOPLE'S HEALTH, TO PRESERVE MAGNIFICENT

PLACES AND WILDLIFE, TO ADVANCE CLEAN ENERGY, AND TO COMBAT CLIMATE

CHANGE. EARTHJUSTICE DEVOTED \$1.4M OF ITS EXEMPT PURPOSE EXPENDITURES

ATTEMPTING TO INFLUENCE LEGISLATION, REGULATIONS, AND NOMINATIONS IN

**Part IV** Supplemental Information *(continued)*

FISCAL YEAR 2024.

EARTHJUSTICE ENGAGED IN LOBBYING ACTIVITIES AT THE FEDERAL, STATE, AND LOCAL LEVELS, INCLUDING MEETING WITH GOVERNMENT OFFICIALS ON KEY LEGISLATION AND OTHER MISSION-CRITICAL ISSUES, DRAFTING AND DISTRIBUTING LETTERS TO LEGISLATORS AND OTHER GOVERNMENT OFFICIALS, AND DISTRIBUTING MATERIALS THROUGH VARIOUS MEDIA (INCLUDING EARTHJUSTICE'S WEBSITE, EMAIL, AND SOCIAL MEDIA CHANNELS, ADVERTISEMENTS, PRESS STATEMENTS) TO THE GENERAL PUBLIC ON ENVIRONMENTAL AND JUDICIAL ISSUES. EARTHJUSTICE ALSO HELD FLY-INS/LOBBY DAYS TO INFLUENCE LEGISLATION.



**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

**2023**

Open to Public  
Inspection

Name of the organization

EARTHJUSTICE

Employer identification number

94-1730465

**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 on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

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 in 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	2,088,808.	1,926,247.	1,908,000.	1,908,001.	1,907,937.
b Contributions					
c Net investment earnings, gains, and losses	259,099.	246,790.	95,637.	73,982.	71,742.
d Grants or scholarships					
e Other expenditures for facilities and programs	84,780.	84,229.	77,390.	73,983.	71,678.
f Administrative expenses					
g End of year balance	2,263,127.	2,088,808.	1,926,247.	1,908,000.	1,908,001.

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 63.9748 %

c Term endowment 36.0251 %

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

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

(i) Unrelated organizations? ☐ Yes ☒ No

(ii) Related organizations? ☐ Yes ☒ No

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

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		153,880.		153,880.
b Buildings		475,112.	225,750.	249,362.
c Leasehold improvements		11,250,011.	7,427,484.	3,822,527.
d Equipment		3,226,089.	2,580,077.	646,012.
e Other		5,209,430.	4,240,278.	969,152.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				5,840,933.

**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, line 12, col. (B))		

**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, line 13, col. (B))		

**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) DEFERRED COMPENSATION	2,632,220.
(2) SPLIT INTEREST GIFT AGREEMENT	15,398,615.
(3) RIGHT OF USE ASSET	22,512,424.
(4) RECEIVABLE - EARTHJUSTICE ACTION	161,921.
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	40,705,180.

**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) SPLIT INTEREST GIFT AGREEMENTS	8,284,617.
(3) DEFERRED COMPENSATION LIABILITY	2,632,220.
(4) OPERATING LEASE LIABILITIES	28,754,422.
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	39,671,259.

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	171,455,509.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	17,279,114.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	14,359,022.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	928,657.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	32,566,793.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	138,888,716.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	718,297.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	718,297.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	139,607,013.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	165,760,409.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	14,359,022.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	14,867.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	14,373,889.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	151,386,520.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	733,164.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	733,164.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	152,119,684.

**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 IV, LINE 2B:**

AS A LAW FIRM, WE ARE REQUIRED TO HOLD MONEY RECEIVED FOR THE BENEFIT OF CLIENTS IN STATE-SPECIFIC ATTORNEY CLIENT TRUST ACCOUNTS, UNTIL THE FUNDS ARE APPROPRIATELY IDENTIFIED AND EITHER REFUNDED TO THE CLIENTS OR TRANSFERRED INTO OPERATING FUNDS. AS OF 6/30/24, THE TOTAL BALANCE IN OUR CLIENT TRUST FUND ACCOUNTS TOTALED \$414,600.

**PART V, LINE 4:**

THE ENDOWMENT FUNDS ARE SEPARATED INTO CATEGORIES, BASED ON DIFFERENT SPENDING RESTRICTIONS, AS STIPULATED BY THE DONOR. A PORTION OF ENDOWMENT FUNDS ARE USED EACH YEAR TO SUPPORT ORGANIZATIONAL EXPENSES IN ACCORDANCE WITH THE SPENDING RESTRICTIONS ASSOCIATED WITH THOSE CATEGORIES.

**Part XIII** Supplemental Information *(continued)*

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF SPLIT-INTEREST GIFT AGREEMENTS	928,657.
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## PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT AND OTHER FEES	733,164.
---------------------------	----------

COST OF GOODS SOLD	-14,867.
--------------------	----------

MISCELLANEOUS REVENUE	
-----------------------	--

TOTAL TO SCHEDULE D, PART XI, LINE 4B	718,297.
---------------------------------------	----------

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	14,867.
--------------------	---------

## PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT AND OTHER FEES	733,164.
---------------------------	----------

MISCELLANEOUS REVENUE	
-----------------------	--

**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

**2023**Open to Public  
Inspection

Name of the organization

**EARTHJUSTICE**

Employer identification number

**94-1730465****Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in 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
SUB-SAHARAN AFRICA	0	8	PROGRAM SERVICES	EXPERT SERVICES	15,535.
CENTRAL AMERICA AND THE CARIBBEAN	0	3	PROGRAM SERVICES	EXPERT SERVICES	1,940.
NORTH AMERICAN (INCLUDING CANADA AND MEXICO, BUT NOT THE UNITED STATES)	0	1	PROGRAM SERVICES	EXPERT SRVICES	1,500.
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	54	PROGRAM SERVICES	CONSULTING SERVICES, SPEAKER FEES	213,159.
EAST ASIA AND THE PACIFIC	0	34	PROGRAM SERVICES	CONSULTING SERVICES, EXPERT SERVICES	88,202.
EAST ASIA AND THE PACIFIC			GRANTMAKING		97,300.
SUB-SAHARAN AFRICA			GRANTMAKING		369,300.
<b>3 a Subtotal</b> .....	0	100			786,936.
<b>b Total from continuation sheets to Part I</b> .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	0	100			786,936.

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

Schedule F (Form 990) 2023

**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)
		SUB-SAHARAN AFRICA	TO FIGHT GAS PRODUCTION AND SUPPORT CLEAN ENERGY IN SOUTH AFRICA	61,800.	WIRE	0.		
		AUSTRALIA	TO SUPPORT THE LEGAL AND ADVOCACY STRATEGIES FOR CLEAN ENERGY IN AUSTRALIA	97,300.	WIRE	0.		
		SUB-SAHARAN AFRICA	TO SUPPORT CLEAN ENERGY SOLUTIONS IN SOUTH AFRICA	307,500.	WIRE	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 .....

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

[illegible]



**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 the 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 the 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 the 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 the 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 the 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 the 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:**

GRANTS AND/OR ASSISTANCE ARE PROVIDED TO OTHER ORGANIZATIONS FOR PURPOSES  
RELATED TO COMMON INTEREST AND ENDEAVORS ON PARTICULAR ENVIRONMENTAL  
ISSUES. THOSE PURPOSES ARE CONSISTENT WITH THE MISSION OF EARTHJUSTICE  
AND THE RESTRICTIONS ON 501(C)(3) ORGANIZATIONS, WHETHER OR NOT THE  
RECIPIENT IS A 501(C)(3) ORGANIZATION. THE RECIPIENTS' USE OF FUNDS IS  
MONITORED AS PART OF EARTHJUSTICE'S INVOLVEMENT IN THE ISSUES OF SHARED  
INTEREST.

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

# 2023

**Open to Public Inspection**

Name of the organization

EARTHJUSTICE

Employer identification number

94-1730465

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

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

- a ☒ Mail solicitations
- b ☒ Internet and email solicitations
- c ☒ Phone solicitations
- d ☒ In-person solicitations
- e ☒ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☒ Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes☐ **No**

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
MAL WARWICK ASSOCIATES - 2550 NINTH ST STE 103, BERKELEY,	DIRECT MAIL CONSULTANT		X	5,477,349.	3,989,609.	1,487,740.
<b>Total</b>				5,477,349.	3,989,609.	1,487,740.

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

AL, AK, AZ, CA, CT, FL, GA, HI, IL, KS, KY, LA, MD, MA, ME, MI, MN, MS, NH, NJ, NM, NY, NC, OH, OK  
OR, PA, RI, SC, TN, UT, VA, WA, WI, MO, CO, DE, ID, IN, IA, MT, NE, NV, ND, SD, TX, VT, GU, DC, AR

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

Schedule G (Form 990) 2023

SEE PART IV FOR CONTINUATIONS

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

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

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

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

Name \_\_\_\_\_

Address \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

- 16** Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ \_\_\_\_\_

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

**SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:**

(I) NAME OF FUNDRAISER: MAL WARWICK ASSOCIATES

(I) ADDRESS OF FUNDRAISER: 2550 NINTH ST STE 103, BERKELEY, CA 94710

<b>Part IV</b>	<b>Supplemental Information</b> <i>(continued)</i>
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[illegible]

**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

**2023**

**Open to Public  
Inspection**

Name of the organization

**EARTHJUSTICE**

**Employer identification number**  
**94-1730465**

**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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
ASOCIACION INTERAMERICANA PARA LA DEFENSA DEL AMBIENTE (AIDA) - 50 CALIFORNIA STREET, SUITE 500 - SAN FRANCISCO, CA 94111	94-3292116	501(C)(3)	185,000.	0.			TO SUPPORT THE MISSION OF AIDA
ALASKA WILDERNESS LEAGUE 122 C STREET NW 650 WASHINGTON, DC 20001	52-1814742	501(C)(3)	25,000.	0.			TO SUPPORT THE MISSION OF ALASKA WILDERNESS LEAGUE
CLIMATE GENERATION 2801 21ST AVENUE SOUTH 110 MINNEAPOLIS, MN 55407	02-0712905	501(C)(3)	12,600.	0.			TO SUPPORT THE MISSION OF CLIMATE GENERATION
COMING CLEAN INC. 28 VERNON STREET 434 BRATTLEBORO, VT 05301	04-3429794	501(C)(3)	50,000.	0.			TO SUPPORT THE MISSION OF COMING CLEAN INC.
EARTHJUSTICE ACTION 1001 G STREET, NW, SUITE 1000 WASHINGTON, DC 20001	82-1981944	501(C)(4)	315,000.	0.			TO SUPPORT THE MISSION OF EARTHJUSTICE ACTION
SOCIAL AND ENVIRONMENTAL ENTREPRENEURS INC. - 23564 CALABASAS ROAD, ROAD 201 - CALABASAS, CA 91302	95-4116679	501(C)(3)	150,000.	0.			TO SUPPORT THE MISSION OF SOCIAL AND ENVIRONMENTAL ENTREPRENEURS INC.

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... **7.**

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

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

**Schedule I (Form 990) 2023**





**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.

SCHEDULE I PART I LINE 2

GRANTS AND/OR ASSISTANCE ARE PROVIDED TO OTHER ORGANIZATIONS FOR  
PURPOSES RELATED TO COMMON INTEREST AND ENDEAVORS ON PARTICULAR  
ENVIRONMENTAL ISSUES. THOSE PURPOSES ARE CONSISTENT WITH THE MISSION OF  
EARTHJUSTICE AND THE RESTRICTIONS ON 501(C)(3) ORGANIZATIONS, WHETHER  
OR NOT THE RECIPIENT IS A 501(C)(3) ORGANIZATION. THE RECIPIENTS' USE  
OF FUNDS IS MONITORED AS PART OF EARTHJUSTICE'S INVOLVEMENT IN THE  
ISSUES OF SHARED INTEREST.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

**EARTHJUSTICE**

Employer identification number

**94-1730465**

**Part I Questions Regarding Compensation**

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

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

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

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

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

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                         | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" 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 |

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

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....

**c** Participate in or receive payment from an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 5a or 5b, describe in Part III.

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

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

Yes No

**1b**

**2**

**4a**

**4b**

**4c**

**5a**

**5b**

**6a**

**6b**

**7**

**8**

**9**

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

Schedule J (Form 990) 2023

**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) ABIGAIL DILLEN PRESIDENT	(i)	550,428.	0.	0.	32,550.	30,189.	613,167.	0.
	(ii)	8,382.	0.	0.	496.	460.	9,338.	0.
(2) SAMBHAV NOTT SANKAR SVP OF PROGRAMS	(i)	415,697.	0.	22,500.	29,856.	29,269.	497,322.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JOSEPH ANDREW JACKSON SVP OF OPERATIONS; ASST. SECRETARY	(i)	405,121.	0.	22,500.	36,320.	23,276.	487,217.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ELIZABETH MARSH VP OF DEVELOPMENT	(i)	414,233.	0.	0.	34,217.	13,488.	461,938.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) STEPHEN SMITH SVP OF COMMUNICATIONS & MARKETING	(i)	391,963.	0.	2,509.	7,026.	23,276.	424,774.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) CHRISTA BROTHERS VP OF HUMAN RESOURCES	(i)	351,178.	0.	0.	30,000.	24,842.	406,020.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) JILL TAUBER VP OF CLIMATE AND ENERGY	(i)	330,796.	0.	416.	30,503.	9,545.	371,260.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MARTIN HAYDEN SENIOR POLICY ADVISOR	(i)	301,041.	0.	22,500.	32,632.	14,702.	370,875.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) PATRICE SIMMS VP OF LITIGATION	(i)	335,962.	0.	0.	30,444.	0.	366,406.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) JASON SCHWARTZ VP OF FINANCE; ASST TREAS (TO 6/23)	(i)	190,766.	0.	150,444.	19,141.	0.	360,351.	0.
	(ii)	959.	0.	756.	96.	0.	1,811.	0.
(11) CONCEPCION LOZANO-BATISTA GENERAL COUNSEL; ASST. SECRETARY	(i)	298,080.	0.	7,591.	7,085.	394.	313,150.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) DIANE WEBB DEP GEN COUN; ASST. SEC (TO 3/24)	(i)	222,959.	0.	22,500.	24,482.	9,632.	279,573.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**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 4A:

JASON SCHWARTZ RECEIVED A SEVERANCE PAYMENT OF \$151,200

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

**EARTHJUSTICE**

Employer identification number

**94-1730465**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....				
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....	X	217	11,873,196.	FMV
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ( ..... )				
26 Other ( ..... )				
27 Other ( ..... )				
28 Other ( ..... )				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it  
must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for  
exempt purposes for the entire holding period? .....

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions? .....

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,  
describe in Part II.

	Yes	No
30a		X
31	X	
32a	X	
33		

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

Schedule M (Form 990) 2023

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

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER PRESENTED ABOVE REPRESENTS THE NUMBER OF CONTRIBUTIONS.

SCHEDULE M, LINE 32B:

SECURITIES BROKERS WILL SELL STOCK GIFTS ON BEHALF OF EARTHJUSTICE;  
FROM TIME TO TIME, DONORS HAVE CONTRIBUTED REAL PROPERTY, USUALLY INTO  
A CHARITABLE REMAINDER TRUST

**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

**2023**

Open to Public  
Inspection

Name of the organization

EARTHJUSTICE

Employer identification number  
94-1730465

**FORM 990, PART III**

WE LITIGATE CASES AT THE NATIONAL AND STATE LEVEL TO PROTECT OUR WILD  
PLACES AND CREATURES, SAFEGUARD COMMUNITY HEALTH, ADVANCE CLEAN ENERGY,  
AND COMBAT CLIMATE CHANGE.

SEE ATTACHED SCHEDULE OF CASES LITIGATED WITHIN THE PERIOD OR IN  
LITIGATION AT PERIOD YEAR END.

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

A FULL COPY OF FORM 990 IS POSTED ON A SECURE WEB PORTAL ACCESSIBLE BY THE  
TRUSTEES PRIOR TO FILING. THE TRUSTEES ARE NOTIFIED OF THE FORM 990 POSTING  
AND ENCOURAGED TO REVIEW AND COMMENT ON IT PRIOR TO FILING.

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

THE CONFLICT OF INTEREST POLICY REQUIRES AN ANNUAL DISCLOSURE BY TRUSTEES  
AND SENIOR STAFF OF ENTITIES IN WHICH THEY HAVE PERSONAL, FINANCIAL OR  
PROFESSIONAL INTERESTS. THE RESULTS OF THOSE DISCLOSURES ARE COMPILED INTO  
A SCREENING LIST OF ENTITIES USED BY THE BOARD CHAIR, CHIEF EXECUTIVE  
OFFICER AND GENERAL COUNSEL WHEN REVIEWING POTENTIAL TRANSACTIONS WITH  
EARTHJUSTICE AND OUTSIDE ENTITIES. THE SCREENING LIST IS USED AS A CONFLICT  
CHECK TO ASSURE THAT INDIVIDUAL DECISION-MAKERS RECUSE THEMSELVES FROM ANY  
PARTICIPATION IN DECISIONS AFFECTING THE ENTITIES IN WHICH THEY HAVE  
INTERESTS.

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

TO ENSURE THAT OUR COMPENSATION IS COMPETITIVE AND EQUITABLE AND THAT WE

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

Schedule O (Form 990) 2023

Name of the organization

EARTHJUSTICE

Employer identification number

94-1730465

THOUGHTFULLY STEWARD THE FINANCIAL RESOURCES OF EARTHJUSTICE, WE HAVE A COMPENSATION DIRECTOR WHO IS FULLY DEDICATED TO THIS FUNCTION. WE OBTAIN MARKET DATA FROM A COMPENSATION CONSULTING FIRM FOR ALL STAFF SALARIES INCLUDING OUR CEO'S SALARY. THE CEO SALARY RECOMMENDATION AND MARKET DATA IS PASSED ALONG TO OUR BOARDS' EXECUTIVE COMMITTEE, WHICH REVIEWS THE DATA AND MAKES A FINAL DECISION BASED ON THE SALARY RECOMMENDATION PROVIDED BY OUR VP OF HUMAN RESOURCES. THE FULL BOARD VOTES ON THE CEO SALARY APPROVAL. IN ADDITION, WE CONDUCT AN EQUITY REVIEW FOR ALL SALARY ADJUSTMENTS EACH YEAR TO ENSURE THAT WE ARE IN COMPLIANCE WITH THE CALIFORNIA FAIR PAY ACT AND THAT WE ARE COMPENSATING ALL STAFF EQUITABLY.

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,MS,NH,NJ,NM,NC,ND,NY,OR,PA,SC,TN,VA  
WV,WI

FORM 990, PART VI, SECTION C, LINE 19:

THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE. IN ADDITION, THE AUDITED FINANCIAL STATEMENTS, THE GOVERNING/ORGANIZING DOCUMENTS, AND THE CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE TO THE PUBLIC BY EMAIL REQUEST: EAJUS@EARTHJUSTICE.ORG.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF SPLIT-INTEREST GIFT AGREEMENTS 928,657.



SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

**EARTHJUSTICE**

Employer identification number  
**94-1730465**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
EARTHJUSTICE ACTION - 82-1981944 1001 G STREET, NW, SUITE 1000 WASHINGTON, DC 20001	ENVIRONMENTAL ADVOCACY	DISTRICT OF COLUMBIA	501(C)(4)		EARTHJUSTICE	X	
WASHINGTON FOREST LAW CENTER - 91-1803140 615 SECOND STREET, SUITE 360 SEATTLE, WA 98104	PUBLIC INTEREST LAW FIRM	WASHINGTON	501(C)(3)	LINE 12A, I	EARTHJUSTICE	X	

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

Schedule R (Form 990) 2023



**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....	<b>1a</b>	X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	<b>1b</b>	X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	<b>1c</b>	X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....	<b>1d</b>	X
<b>e</b> Loans or loan guarantees by related organization(s) .....	<b>1e</b>	X
<b>f</b> Dividends from related organization(s) .....	<b>1f</b>	X
<b>g</b> Sale of assets to related organization(s) .....	<b>1g</b>	X
<b>h</b> Purchase of assets from related organization(s) .....	<b>1h</b>	X
<b>i</b> Exchange of assets with related organization(s) .....	<b>1i</b>	X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....	<b>1j</b>	X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	<b>1k</b>	X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	<b>1l</b>	X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	<b>1m</b>	X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	<b>1n</b>	X
<b>o</b> Sharing of paid employees with related organization(s) .....	<b>1o</b>	X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	<b>1p</b>	X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	<b>1q</b>	X
<b>r</b> Other transfer of cash or property to related organization(s) .....	<b>1r</b>	X
<b>s</b> Other transfer of cash or property from related organization(s) .....	<b>1s</b>	X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) EARTHJUSTICE ACTION	B	315,000.	COST
(2) EARTHJUSTICE ACTION	D	161,921.	COST
(3) EARTHJUSTICE ACTION	O	518,239.	COST
(4) EARTHJUSTICE ACTION	Q	90,968.	COST
(5)			
(6)			



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

Electronic Filing PDF Attachment

## **Schedule O – Form 990, Part III Continued – Cases Litigated or in Litigation**

### **Program Area: Access to the Courts**

No. of Cases: 1

Total Fee Awards and Client Recoveries: \$0

Description: We litigated in a state court to protect the public's access to the courts to enforce fundamental environmental protections and rights. The courts are critical to both the environmental movement *and* the preservation of a fair and just democracy that is accountable to the people and the law. Fighting for fair access to the courts ensures the public can fight for their rights and can hold bad actors accountable.

Cases Litigated or in Litigation:

- M Maui Lani Amicus - Sup. Court (Supreme Court of the State of Hawai'i)

### **Program Area: Air and Water Pollution**

No. of Cases: 124

Total Fee Awards and Client Recoveries: \$597,185

Description: We litigated in federal district and appellate courts, state courts, and administrative law forums to strengthen regulatory protections for the air we breathe and the water we drink, as well as hold polluters accountable when they violate those protections. We use litigation to ensure that government agencies issue strong regulations so people can be protected from harmful, unsafe levels of pollution that can cause serious health harms.

Cases Litigated or in Litigation:

- Haze Plans 2 (U.S. District Court for the District of Columbia)
- Secondary Lead Air Toxics Risk and Tech (U.S. Court of Appeals for the District of Columbia Circuit)
- Industrial Boilers III (U.S. Court of Appeals for the District of Columbia Circuit), [Fee Awards and Recoveries: 99,553]
- SJV PM2.5 FIP Deadline Suit (U.S. District Court for the Northern District of California-SF)
- 1997 Ozone Deadline Suit (U.S. District Court for the Central District of California), [Fee Awards and Recoveries: 14,000]
- 2008 Ozone Deadline Suit (U.S. District Court for the Central District of California)
- WA Clean Cars Defense (Superior Court of Washington, Thurston County)
- Suncor CO CAA Enforcement (Colorado Air Pollution Control Division)
- Detroit Ozone Appeal Amicus (U.S. Court of Appeals for the Sixth Circuit)
- Academy Idling Amicus Brief (U.S. Court of Appeals for the First Circuit)
- Contingency Measures (U.S. Court of Appeals for the Fifth Circuit)
- DC Congestion Pricing Study (Superior Court of the District of Columbia)
- LA Black Box Deadline Suit (U.S. District Court for the Central District of California)
- Secondary Lead Air Toxics 2022 (U.S. District Court for the District of Columbia)
- Dry Cleaners (U.S. Court of Appeals for the District of Columbia Circuit)
- Petroleum Refinery NSPS (U.S. Court of Appeals for the District of Columbia Circuit)
- Oil & Gas - NESHA (U.S. Court of Appeals for the District of Columbia Circuit)
- Oil & Gas Air Toxics Deadline (U.S. Court of Appeals for the District of Columbia Circuit), [Fee Awards and Recoveries: 35,171]
- Power Plant Fabric Filters (U.S. Court of Appeals for the District of Columbia Circuit)
- Refineries Air Toxics Rule (U.S. Court of Appeals for the District of Columbia Circuit)

- Coke Ovens Air Toxics Rule (U.S. Court of Appeals for the District of Columbia Circuit)
- Chemical Disaster Rule (U.S. Court of Appeals for the District of Columbia Circuit)
- Power Plant Air Toxics III (U.S. Court of Appeals for the District of Columbia Circuit)
- Air Toxics Deregulation (U.S. Court of Appeals for the District of Columbia Circuit)
- Cement Kilns VI (U.S. Court of Appeals for the District of Columbia Circuit)
- Steel Mills II (U.S. Court of Appeals for the District of Columbia Circuit)
- TX Public Info on EtO (District Court for Travis County, Texas)
- Louisiana Title VI Amicus (U.S. District Court for the Western District of Louisiana)
- Stationary Turbines (U.S. Court of Appeals for the District of Columbia Circuit)
- Ethylene Production Air Toxics Rule (U.S. Court of Appeals for the District of Columbia Circuit)
- Coal Refuse Plants (U.S. Court of Appeals for the District of Columbia Circuit)
- Power Plant Air Toxics IV (U.S. Court of Appeals for the District of Columbia Circuit)
- Power Plant Air Toxics RTR (U.S. Court of Appeals for the District of Columbia Circuit)
- Taconite Plants (U.S. Court of Appeals for the District of Columbia Circuit)
- Taconite Plants II (U.S. Court of Appeals for the District of Columbia Circuit)
- Organic Liquids Distribution Air Toxics Rule (U.S. Court of Appeals for the District of Columbia Circuit)
- Steel Mills III (U.S. Court of Appeals for the District of Columbia Circuit)
- Steel Mills IV (U.S. Court of Appeals for the District of Columbia Circuit)
- Site Remediation II (U.S. Court of Appeals for the District of Columbia Circuit)
- Remediation II - Intervention (U.S. Court of Appeals for the District of Columbia Circuit)
- Lime Manufacturing Plants (U.S. Court of Appeals for the District of Columbia Circuit)
- Plywood Plants II (U.S. Court of Appeals for the District of Columbia Circuit)
- Misc. Organic Chemical Manufacturing Air Toxics (U.S. Court of Appeals for the District of Columbia Circuit)
- Synthetic Chem HON Air Toxics (U.S. District Court for the District of Columbia)
- Sterilizers Air Toxics (U.S. District Court for the District of Columbia), [Fee Awards and Recoveries: 25,000]
- Fairbanks PM2.5 SIP Round IV (U.S. District Court for the Western District of Washington), [Fee Awards and Recoveries: 40,941]
- CO DIC Permitting Rule Appeal (State of Colorado District Court, 2nd Judicial District, Denver County)
- Wabash Valley Res Air Permit (Indiana Department of Environmental Management), [Fee Awards and Recoveries: 9,683]
- MATS Strengthening Rule (U.S. Court of Appeals for the District of Columbia Circuit)
- EES Coke Battery Enforcement (U.S. District Court for the Eastern District of Michigan)
- June 2016 Health Risk & Technology Review Updates (U.S. District Court for the District of Columbia)
- Stationary Turbines Intervention (U.S. Court of Appeals for the District of Columbia Circuit)
- MON IRIS Intervention (U.S. Court of Appeals for the District of Columbia Circuit)
- Hazardous Waste Combustors III (U.S. Court of Appeals for the District of Columbia Circuit U.S. District Court for the District of Columbia U.S. District Court for the Northern District of California-SF)
- Chem. Mfg. Area Source Stds. (U.S. District Court for the District of Columbia)
- Cyanide Chem. Mfg. Air Toxics (U.S. Court of Appeals for the District of Columbia Circuit)
- Industrial Boilers IV (U.S. Court of Appeals for the District of Columbia Circuit)
- Polyether Polyols Air Toxics (U.S. District Court for the District of Columbia)
- Lead Battery Makers Air Toxics (U.S. Court of Appeals for the District of Columbia Circuit)
- HON Polymers Resins Air Toxics (U.S. Court of Appeals for the District of Columbia Circuit)
- 2024 Sterilizer Rule – Lit. (U.S. Court of Appeals for the District of Columbia Circuit)
- Cross-cutting Chem Recon (U.S. Court of Appeals for the District of Columbia Circuit)
- Regional Haze Rule Revisions Litigation (U.S. Court of Appeals for the District of Columbia Circuit)
- Transport/Haze/Texas Update (U.S. Court of Appeals for the District of Columbia Circuit)
- Texas BART Challenge (U.S. Court of Appeals for the Fifth Circuit)
- Utah Regional Haze Rollback Challenge (U.S. Court of Appeals for the Tenth Circuit), [Fee Awards and Recoveries: 945]



- Second Round Haze Deadline (U.S. District Court for the District of Columbia)
- WY Regional Haze 2.0 (U.S. Court of Appeals for the Tenth Circuit)
- SSM Loophole Interventions (U.S. Court of Appeals for the District of Columbia Circuit)
- Texas Power Plants (U.S. District Court for the District of Columbia)
- Exxon Baytown Citizen Suit Amicus (U.S. Court of Appeals for the Fifth Circuit)
- Texas SO<sub>2</sub> NAAQS Area Designations (U.S. Court of Appeals for the Fifth Circuit)
- PM NAAQS Review 2020 (U.S. Court of Appeals for the District of Columbia Circuit)
- Air Pollution Cost-Benefit Rule (U.S. Court of Appeals for the District of Columbia Circuit)
- Ozone NAAQS Review 2020 (U.S. Court of Appeals for the District of Columbia Circuit)
- Large Incinerator Standards Delay (U.S. Court of Appeals for the District of Columbia Circuit U.S. District Court for the District of Columbia), [Fee Awards and Recoveries: 100,000]
- Rev CSAPR Update Intervention (U.S. District Court for the District of Columbia)
- Title V SSM Intervention (U.S. District Court for the District of Columbia)
- Steel NSPS SSM Intervention (U.S. Court of Appeals for the District of Columbia Circuit)
- 111d Implementing Rule Review (U.S. Court of Appeals for the District of Columbia Circuit)
- Phase 3 HDV Rule Litigation (U.S. Court of Appeals for the District of Columbia Circuit)
- 2015 Ozone SIPs Intervention (U.S. Court of Appeals for the District of Columbia Circuit U.S. Court of Appeals for the Fifth Circuit U.S. Court of Appeals for the Tenth Circuit)
- Good Neighbor Rule (U.S. Court of Appeals for the District of Columbia Circuit U.S. Court of Appeals for the Fifth Circuit)
- Good Neighbor Rule - IFR (U.S. Court of Appeals for the District of Columbia Circuit)
- Supplemental GNR (U.S. Court of Appeals for the District of Columbia Circuit U.S. Court of Appeals for the Fifth Circuit)
- Good Neighbor Rule - Recon (U.S. Court of Appeals for the District of Columbia Circuit U.S. Court of Appeals for the Fifth Circuit)
- 2024 PM NAAQS Litigation (U.S. Court of Appeals for the District of Columbia Circuit)
- Power Plant ELG Litigation (U.S. Court of Appeals for the Fifth Circuit)
- Vermilion Coal Ash (U.S. Court of Appeals for the Seventh Circuit U.S. District Court for the Central District of Illinois)
- E.W. Brown KORA Litigation (Commonwealth of Kentucky, Franklin Circuit Court), [Fee Awards and Recoveries: 20,000]
- Vermilion State Coal Ash Litigation (Illinois Pollution Control Board)
- Tanners Creek Ash Pond Closure (Indiana Office of Environmental Adjudication)
- Power Plant ELG Rollback (U.S. Court of Appeals for the Fifth Circuit)
- Power Plant ELG Supplemental R (U.S. Court of Appeals for the Eighth Circuit)
- CCR Part A Rollback (U.S. Court of Appeals for the District of Columbia Circuit)
- Vermilion Illinois AG Enforcement (Illinois Fifth Judicial Circuit Court - Vermillion County)
- CCR Rule Inactive Landfills (U.S. District Court for the District of Columbia), [Fee Awards and Recoveries: 49,000]
- USWAG Jan 11 CCR Suits (U.S. Court of Appeals for the District of Columbia Circuit)
- Electric Energy et al. v EPA (U.S. Court of Appeals for the District of Columbia Circuit)
- Legacy CCR Rule Intervention (U.S. Court of Appeals for the District of Columbia Circuit)
- Gavin Power Coal Ash Challenge (U.S. District Court for the Southern District of Ohio)
- FL Assumption of 404 Permitting (U.S. District Court for the District of Columbia)
- WOTUS Rule - North Dakota (U.S. District Court for the District of North Dakota)
- Bay-Delta Plan Phase One (Superior Court of the State of California, County of Sacramento)
- WA Water Quality Standards Reversal (U.S. District Court for the Western District of Washington)
- Kealakehe WWTP (U.S. District Court for the District of Hawai'i)
- Kikiaola NPDES (U.S. District Court for the District of Hawai'i), [Fee Awards and Recoveries: 173,485]
- Great Salt Lake Public Trust (District Court of Utah, 3rd Judicial District)
- Zortman Enforcement Defense (Montana Seventeenth Judicial District Court)
- EPA Oil and Gas NSPS (U.S. Court of Appeals for the District of Columbia Circuit)

- NSPS Defensive Intervention (Supreme Court of the United States U.S. Court of Appeals for the District of Columbia Circuit)
- OR CPP Challenge (Court of Appeals of the State of Oregon)
- MT PSC Climate Rulemaking (Montana Public Service Commission)
- NYC Bldg Emissions Ban Defense (U.S. District Court for the Southern District of New York)
- SEC Climate Disclosure Rule (U.S. Court of Appeals for the District of Columbia Circuit)
- Wyoming Regional Haze SIP (U.S. Court of Appeals for the Tenth Circuit), [Fee Awards and Recoveries: 2,727]
- Texas & Oklahoma Haze Rule Intervention (U.S. Court of Appeals for the Fifth Circuit)
- SO2 NAAQS Area Designations (U.S. Court of Appeals for the District of Columbia Circuit)
- Pa. Nitrogen Oxide Controls (U.S. Court of Appeals for the Third Circuit), [Fee Awards and Recoveries: 680]
- TX SO2 NAAQS Area Designations Rollback (U.S. Court of Appeals for the Fifth Circuit)
- Indiana County SO2 Plan (U.S. Court of Appeals for the Third Circuit), [Fee Awards and Recoveries: 25,000]
- Scrubgrass Coal Ash Pollution (Pennsylvania Environmental Hearing Board), [Fee Awards and Recoveries: 1,000]
- Pa. NOx Controls Intervention (U.S. Court of Appeals for the Third Circuit)
- Ohio River Clean Fuels Administrative Appeals (Ohio Environmental Review Appeals Commission)

#### **Program Area: Biodiversity and Wildlife**

No. of Cases: 50

Total Fee Awards and Client Recoveries: \$117,976

Description: We litigated in federal district and appellate courts, the U.S. Supreme Court, and state courts to protect imperiled species and the ecosystems that support their lives. We confront the major drivers of extinction, such as habitat destruction, overfishing, and overhunting, and push for the enforcement of laws that limit these practices. By protecting species that play a pivotal role in the food chain, such as grizzly bears, Pacific salmon, and wolves, and the habitats they depend on, we also improve the health of many other important plants and animals around them.

Cases Litigated or in Litigation:

- West Coast Sardine Rebuilding Plan (U.S. District Court for the Northern District of California-SF), [Fee Awards and Recoveries: 152]
- Harvest specs/programmatic EIS (U.S. District Court for the District of Alaska)
- W. Pacific Longline BiOp Delay (U.S. District Court for the District of Hawai'i), [Fee Awards and Recoveries: 1,052]
- Loper Bright SCOTUS Amicus (Supreme Court of the United States), [Fee Awards and Recoveries: 1,447]
- AK Bycatch FOIA (U.S. District Court for the District of Alaska)
- Aquarium Collection HEPA Review (Circuit Court of the State of Hawai'i, First Circuit Intermediate Court of Appeals of the State of Hawai'i Supreme Court of the State of Hawai'i)
- TED Skimmer Trawl Rule (U.S. District Court for the District of Columbia), [Fee Awards and Recoveries: 1,829]
- API Lease Sale 261 Intervention (U.S. Court of Appeals for the Fifth Circuit U.S. District Court for the Western District of Louisiana), [Fee Awards and Recoveries: 1,447]
- TED Rule Amicus II (U.S. District Court for the Eastern District of Louisiana)
- Flathead National Forest Plan Challenge (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the District of Montana), [Fee Awards and Recoveries: 2,229]
- Flathead Forest Plan Chal. II (U.S. District Court for the District of Montana)
- North Cascades Grizzly Bears (U.S. District Court for the District of Columbia U.S. District Court for the Eastern District of Washington)
- Bitterroot FP Amendment (U.S. District Court for the District of Montana U.S. District Court for the District of Montana - Missoula)
- ESA Habitat Definition Challenge (U.S. District Court for the District of Hawai'i), [Fee Awards and Recoveries: 81]
- ESA 4(b)(2) Rule Challenge (U.S. District Court for the District of Hawai'i), [Fee Awards and Recoveries: 69]
- Manatee Deaths (U.S. District Court for the Middle District of Florida)

- Golden-cheeked Warbler (U.S. District Court for the Western District of Texas)
- Birds Not Mosquitoes HEPA (Circuit Court of the State of Hawai'i, First Circuit)
- Biden ESA Regulations (U.S. District Court for the Northern District of California-SF)
- 2020 BiOp & CRSO FEIS (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the District of Oregon - Portland)
- Shellfish Aquaculture Permit (U.S. Court of Appeals for the Ninth Circuit)
- Irrigator Grab Klamath Flows (Court of Appeals of the State of Oregon State of Oregon Circuit Court - 3rd Judicial District, Marion County)
- Klamath 2019 BiOp (U.S. District Court for the Northern District of California-SF)
- Winchester Dam Removal (U.S. District Court for the District of Oregon - Eugene)
- Klamath Tribes Take Case (U.S. District Court for the District of Oregon - Portland)
- Pomeroy Dam (U.S. District Court for the District of Oregon - Medford)
- Trinity Winter Flows (U.S. District Court for the Northern District of California-SF)
- Potter Valley Project ESA PG&E (U.S. District Court for the Northern District of California-SF)
- Electron Dam (U.S. District Court for the Western District of Washington)
- 6PPD in Tires ESA Sec 9 (U.S. District Court for the Northern District of California-SF)
- KDD Breach of Contract (U.S. Court of Appeals for the Ninth Circuit)
- Potter Valley Project ESA FERC (U.S. Court of Appeals for the Ninth Circuit)
- Delta Smelt BiOp (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the Eastern District of California - Fresno)
- Sage Grouse RMP Defense Wyoming (U.S. District Court for the District of Wyoming)
- National Elk Refuge II (U.S. District Court for the District of Columbia), [Fee Awards and Recoveries: 1,840]
- BLM Sage Grouse Leasing (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the District of Montana)
- Humboldt Marten Safe Harbor (Court of Appeal for the State of California, First Appellate District Superior Court of the State of California, County of Humboldt)
- Maui Streetlights HEPA (Circuit Court of the State of Hawai'i, Second Circuit)
- Trump ESA Regulations (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the Northern District of California-SF)
- Lower-48 Gray Wolf Delisting (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the Northern District of California-Oakland)
- Aquarium HEPA II (Circuit Court of the State of Hawai'i, First Circuit)
- Aquarium Loophole (Circuit Court of the State of Hawai'i, First Circuit)
- West Hawaii Aquarium HEPA III (Intermediate Court of Appeals of the State of Hawai'i)
- American Prairie bison grazing (Interior Board of Land Appeals), [Fee Awards and Recoveries: 112]
- Lead Phase Out - NWR system (U.S. District Court for the District of Columbia)
- Lower-48 Gray Wolf Appeal (U.S. Court of Appeals for the Ninth Circuit)
- Mexican Wolf Recovery Plan (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the District of Arizona), [Fee Awards and Recoveries: 71,289]
- Colorado Wolf Reintroduction (Prop 114) (State of Colorado District Court, 2nd Judicial District, Denver County U.S. District Court for the District of Colorado)
- Idaho Incidental Take Challenge (U.S. District Court for the District of Idaho), [Fee Awards and Recoveries: 36,430]
- Mexican Wolf 10(j) II (U.S. District Court for the District of Arizona)

**Program Area: Fossil Fuel Extraction and Infrastructure**

No. of Cases: 88

Total Fee Awards and Client Recoveries: \$55,242

Description: We litigated in federal district and appellate courts, state courts, public utility commissions, international courts, and administrative law forums to enforce pollution control requirements, block new fossil fuel infrastructure, and keep public

lands and waters off-limits to drilling and mining. We work alongside communities directly harmed by the oil, gas, and coal industries to avoid expanding demand for fossil fuels, protect public health, and prevent utilities from passing along financial costs of polluting infrastructure onto customers.

Cases Litigated or in Litigation:

- Alaska Natural Gas Pipeline (U.S. Court of Appeals for the District of Columbia Circuit)
- BLM Methane Rule (U.S. Court of Appeals for the Tenth Circuit U.S. District Court for the District of Wyoming)
- Tacoma LNG (Court of Appeals of the State of Washington, Division II Washington Pollution Control Hearings Board)
- NEPA Regs Defense (U.S. District Court for the Northern District of California - SF)
- WGL PROJECTpipes2 (DC Public Service Commission)
- Alaska LNG Pipeline SEIS (U.S. Court of Appeals for the District of Columbia Circuit)
- REAE Litigation (U.S. Court of Appeals for the District of Columbia Circuit), [Fee Awards and Recoveries: 2,749]
- NW Natural 2024 Rate Case (Oregon Public Utility Commission)
- 9708 WGL STRIDE Case - MD (Maryland Public Service Commission)
- CP2 Judicial Review CUP (Louisiana 38th Judicial District Court - Cameron Parish)
- CP2 Jud. Review CUP Pipeline (Louisiana 38th Judicial District Court - Cameron Parish)
- INGAA v PHMSA (RIN 2) Amicus (U.S. Court of Appeals for the District of Columbia Circuit)
- Gulf of Mexico 2018 Lease Sales (U.S. Court of Appeals for the District of Columbia Circuit U.S. District Court for the District of Columbia), [Fee Awards and Recoveries: 39,218]
- Gulf Oil and Gas BiOp (U.S. District Court for the District of Maryland), [Fee Awards and Recoveries: 1,022]
- Cook Inlet Lease Sale 258 (U.S. District Court for the District of Alaska)
- Gulf of Mexico 2021 Lease Sale (U.S. District Court for the District of Columbia), [Fee Awards and Recoveries: 547]
- GOM 2023-2028 5-Year Plan (U.S. Court of Appeals for the District of Columbia Circuit)
- Gulf of Mexico Lease Sale 259 (U.S. District Court for the District of Columbia), [Fee Awards and Recoveries: 661]
- GOM Lease Sale 261 (U.S. District Court for the District of Columbia)
- Argentina Vaca Muerta Fracking (Supreme Court of Justice of Mendoza, Argentina)
- Badger Two Medicine Lease (U.S. District Court for the District of Columbia), [Fee Awards and Recoveries: 74]
- Kern County Oil - Gas Impact Report (Court of Appeal for the State of California, Fifth Appellate District Superior Court of the State of California, County of Kern)
- Kern Oil and Gas EIR Round 2 (Court of Appeal for the State of California, Fifth Appellate District Superior Court of the State of California, County of Kern)
- U'wa Inter-American Ct. Amicus (Inter-American Court of Human Rights)
- Ohio H.B. 507 Challenge (Court of Common Pleas, Franklin County, OH)
- OH State Lands Leasing Appeal (Court of Common Pleas, Franklin County, OH)
- BOEM Air Quality Rule (U.S. District Court for the District of Columbia)
- OH State Lands Appell. Appeal (Tenth District Court of Appeals of Ohio)
- FC1169 - WGL/AltaGas Rate Case (Public Service Commission of the District of Columbia)
- Enefit (U.S. District Court for the District of Utah)
- Trump Reinstatement of Federal Coal Program (U.S. District Court for the District of Montana), [Fee Awards and Recoveries: 285]
- Western Arctic IAP Defense (U.S. District Court for the District of Alaska)
- BLM Fracking Rule Repeal (U.S. Court of Appeals for the Ninth Circuit)
- BLM Methane Rule Rescission (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the Northern District of California-SF)
- Arctic Refuge Oil and Gas Lease Sale (U.S. District Court for the District of Alaska)
- Willow Oil and Gas Development (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the District of Alaska), [Fee Awards and Recoveries: 2,542]
- Willow Master Develop. Plan II (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the District of Alaska), [Fee Awards and Recoveries: 1,605]

- Willow MDP II Appeal (U.S. Court of Appeals for the Ninth Circuit)
- Peregrine Exploration Program (U.S. District Court for the District of Alaska), [Fee Awards and Recoveries: 318]
- Federal Oil and Gas Leasing Pause Defense (U.S. District Court for the District of Wyoming)
- Federal Leasing Pause Defense - North Dakota (U.S. District Court for the District of North Dakota)
- Bakersfield BLM APDs (U.S. District Court for the Eastern District of California - Fresno)
- 2022 BLM Wyoming Lease Sale (U.S. District Court for the District of Columbia)
- Onshore Leasing Pause Def. II (U.S. District Court for the District of Wyoming)
- Reserve Regs Intervention (U.S. District Court for the District of Alaska)
- Refuge Leases Amicus (U.S. District Court for the District of Alaska)
- Danskammer Gas Plant (New York State Board on Electric Generation Siting and the Environment)
- Gowanus Gas Plant (New York State Board on Electric Generation Siting and the Environment)
- Danskammer Title V (Supreme Court of the State of New York, Orange County), [Fee Awards and Recoveries: 2,625]
- Carbon TerraVault I CCUS (Superior Court of the State of California, County of Kern)
- CPUC Aliso Canyon Proceeding (California Public Utilities Commission (CPUC))
- Formosa Petrochemical (Louisiana 19th Judicial District Court)
- Formosa Petrochemical Appeal (Supreme Court of the State of Louisiana)
- SPOT Offshore Export Terminal (U.S. Court of Appeals for the Fifth Circuit)
- NFE Pipeline Appeal (U.S. Court of Appeals for the District of Columbia Circuit)
- Texas Gas Transmission - FERC Gas Pipeline CPCN (Federal Energy Regulatory Commission (FERC)), [Fee Awards and Recoveries: 667]
- Laurel Gas Plant MEPA (Montana Thirteenth Judicial District Court, Yellowstone County)
- Max Midstream Air Permit (District Court for Travis County, TX - 201st District)
- Laurel Zoning Challenge (Montana Thirteenth Judicial District Court, Yellowstone County)
- GTN Pipeline (U.S. Court of Appeals for the District of Columbia Circuit U.S. Court of Appeals for the Fifth Circuit)
- Port St. Joe LNG Export Amicus (U.S. Court of Appeals for the District of Columbia Circuit)
- 2023 Avista Gas Rate Case OR (Oregon Public Utility Commission)
- Evangeline Pass CUP (Louisiana 34th Judicial District Court)
- NIPSCO 2023 Gas Plant CPCN (Indiana Utility Regulatory Commission)
- Tacoma LNG Expansion (Washington State Shorelines Hearings Board)
- Marple Env. Rights Amend. Lit. (Pennsylvania Public Utility Commission)
- Evangeline Pass CUP Appeal (State of Louisiana Court of Appeal, Fourth Circuit)
- Air Products Air Comments (Louisiana Department of Environmental Quality), [Fee Awards and Recoveries: 2,250]
- Grayson Repowering (Superior Court of the State of California, County of Los Angeles)
- PROMESA - Title III (U.S. District Court for the District of Puerto Rico)
- WEPCO LNG Storage (Public Service Commission of Wisconsin)
- SEEM Filing (Federal Energy Regulatory Commission (FERC)), [Fee Awards and Recoveries: 679]
- SEEM Petition (U.S. Court of Appeals for the District of Columbia Circuit)
- Angeles Link Memo Account (California Public Utilities Commission (CPUC))
- PGW FY25 Capital Budget (Philadelphia Gas Commission)
- CA Biomethane Pilot-PG&E (California Public Utilities Commission (CPUC))
- CA Biomethane Pilot-SCG (California Public Utilities Commission (CPUC))
- Ventura Compressor Station (California Public Utilities Commission (CPUC))
- 9704 WGL Rate Case - MD (Maryland Public Service Commission)
- Grayson Repowering Appeal (Court of Appeal for the State of California, Second Appellate District)
- WGL PROJECTpipes 3 (Public Service Commission of the District of Columbia)
- Riverview Energy Permit Appeal (Marion County Superior Court)
- CenterPoint Energy - Gas Combustion Turbine CPCN (Indiana Utility Regulatory Commission)
- Riverview Energy CoA appeal (Court of Appeals of Indiana)
- Duke Energy Indiana 2021 IRP (Indiana Utility Regulatory Commission)

- Mon Power Depreciation (Public Service Commission of West Virginia)
- DTE Rate Case 2023 (Michigan Public Service Commission)
- AEP WV 2024 ENEC case (Public Service Commission of West Virginia)

#### **Program Area: Electrification and Transportation**

No. of Cases: 123

Total Fee Awards and Client Recoveries: \$1,157,666

Description: We litigated in federal district and appellate courts, public utility commissions, administrative law forums, and state courts in cases to address our climate and air pollution challenges by electrifying the building and transportation sectors and generating that electricity with 100% renewable energy. We drive electrification everywhere from the buses, cars, and trucks on our streets, to the stoves, appliances, and heaters in our homes, and the boilers, ovens, and dryers in our factories. We challenge attempts to lock in additional decades of fossil fuel electricity generation by compelling utilities to consider clean energy production instead. This protects consumers from the cost and health burdens of unnecessary, expensive gas and coal power plants. We also go to court to defend energy efficiency standards and electric vehicle mandates and eliminate barriers to clean energy and clean transportation so it can be accessible to all.

Cases Litigated or in Litigation:

- CA Biomethane Procurement (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 101,729]
- FERC Comments on Uniform Systems of Accounts (Federal Energy Regulatory Commission (FERC))
- HDOT Climate Litigation (Circuit Court of the State of Hawai'i, First Circuit John M. Tonaki)
- WGL Misleading Advertising (Circuit Court of Maryland for Montgomery County Maryland Public Service Commission), [Fee Awards and Recoveries: 125]
- NY All Electric Bldg Defense (U.S. District Court for the Eastern District of New York U.S. District Court for the Northern District of New York)
- 2019 TE Rulemaking (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 125,658]
- Aircraft CO2 Rulemaking (U.S. Court of Appeals for the District of Columbia Circuit)
- California Waiver Defense (U.S. Court of Appeals for the District of Columbia Circuit)
- Postal Service Truck Challenge (U.S. District Court for the Northern District of California-SF U.S. Judicial Panel on Multidistrict Litigation (MDL))
- BGE Electric School Bus Pilot (Maryland Public Service Commission)
- Xcel 2024–2026 TEP (Colorado Public Utilities Commission)
- Black Hills 2024–2026 TEP (Colorado Public Utilities Commission)
- CA ZE Truck & Shuttle Waivers (U.S. Court of Appeals for the District of Columbia Circuit)
- CA Locomotive Rule Defense (U.S. District Court for the Eastern District of California-Sacramento)
- 2023 TE Rulemaking (California Public Utilities Commission (CPUC))
- NYC Congestion Pricing (Supreme Court of the State of New York, New York County)
- PNM TEP 2023 (New Mexico Public Regulation Commission)
- PE Electric School Bus Pilot (Maryland Public Service Commission)
- EmPower Maryland (Maryland Public Service Commission)
- California Energy Planning 2016 (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 13,229]
- Montana Community Renewable Energy Defense (Montana Eighth Judicial District Court, Great Falls Montana Public Service Commission Supreme Court of the State of Montana)
- ISO-NE Substitution Auction (U.S. Court of Appeals for the District of Columbia Circuit)
- Hawaii PBR (Hawai'i Public Utilities Commission)
- CPUC BUG Enforcement (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 84,659]
- Building Electrification - SB 1477 Implementation (California Public Utilities Commission (CPUC))
- FOIA of McNamee Records (U.S. District Court for the Northern District of California-SF), [Fee Awards and Recoveries: 28,558]

- SGIP (Self-Generation Incentive Program) (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 40,956]
- HI DER Deux (Hawai'i Public Utilities Commission)
- PURPA 2019 NOPR (U.S. Court of Appeals for the Ninth Circuit)
- MISO Demand Response Opt-Out (Federal Energy Regulatory Commission)
- 2020 Tri-State Resource Plan (Colorado Public Utilities Commission)
- LUMA Performance Metrics (Puerto Rico Energy Bureau)
- Wisconsin DER (Circuit Court of Portage County, WI Public Service Commission of Wisconsin)
- MISO O2222 Compliance Filing (Federal Energy Regulatory Commission (FERC))
- SPP O2222 Compliance Filing (Federal Energy Regulatory Commission (FERC))
- NEM 3.0 (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 264,208]
- Appeal - Duke FL Solar Program (Florida Supreme Court)
- Florida Power and Light Rate Case (Florida Public Service Commission)
- I&M 2021 IRP in Indiana (Indiana Utility Regulatory Commission)
- Grand Gulf FERC Complaint (Federal Energy Regulatory Commission (FERC))
- Xcel 2021 Electric Resource Plan (Colorado Public Utilities Commission)
- WEC RICE Units (Public Service Commission of Wisconsin), [Fee Awards and Recoveries: 1,327]
- DTE Electric 2022-23 EWR Plan (Michigan Public Service Commission)
- PSE Equity Plan (Washington Utilities and Transportation Commission)
- PSE Rate Case (Washington Utilities and Transportation Commission)
- SDG&E Electrification Rate (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 60,486]
- Berkeley Gas Ordinance Amicus (U.S. Court of Appeals for the Ninth Circuit)
- Xcel 2022–2025 DG Plan (Colorado Public Utilities Commission)
- Solar Investigation Petition (Public Service Commission of the District of Columbia)
- Xcel 2022 DSM Strategic Issues (Colorado Public Utilities Commission)
- Elec. Customer Ctr'd Options (Louisiana Public Service Commission)
- SPP Capacity Accreditation (Federal Energy Regulatory Commission (FERC))
- PG&E Electrification Pilot (California Public Utilities Commission (CPUC))
- LG&E-KU 2028 Transition CPCN (Kentucky Public Service Commission)
- LG&E/KU Winter Storm Response (Kentucky Public Service Commission)
- JEA Faux Net Metering II (Circuit Court of the 4th Judicial Circuit, Duval County, FL)
- Kentucky Power 2022 IRP (Kentucky Public Service Commission)
- Mon Power Rate Case (Public Service Commission of West Virginia)
- Entergy Louisiana Solar (Louisiana Public Service Commission)
- Xcel 2023 Electric Rate Case (Colorado Public Utilities Commission)
- Kentucky Power 2023 Rate Case (Kentucky Public Service Commission)
- DTE 2024-25 EE Case (Michigan Public Service Commission), [Fee Awards and Recoveries: 244]
- Consumers 2024-25 EWR Case (Michigan Public Service Commission), [Fee Awards and Recoveries: 314]
- Mon Power 2023 ENEC (Public Service Commission of West Virginia)
- NTEC Air Permit Challenge (Dane County Circuit Court), [Fee Awards and Recoveries: 162]
- TECO 2024 Rate Case (Florida Public Service Commission)
- Gen. Interconnection Reforms (U.S. Court of Appeals for the District of Columbia Circuit)
- Xcel 2024–2026 DSM Plan (Colorado Public Utilities Commission)
- PJM CTOA Protest (Federal Energy Regulatory Commission (FERC))
- PJM MOPR for State-Subsidized Resources (Federal Energy Regulatory Commission (FERC))
- SRP Rate Federal Litigation (U.S. District Court for the District of Arizona)
- MGE Rate Design (Public Service Commission of Wisconsin)
- MISO Ancillary Services Prohibition (Federal Energy Regulatory Commission (FERC))
- FERC Transmission Rulemaking (Federal Energy Regulatory Commission (FERC))

- FERC Tx Permitting NOPR Cmts (Federal Energy Regulatory Commission (FERC))
- PJM Penalty Complaints (Federal Energy Regulatory Commission (FERC))
- Minnesota Demand Response ARCs (Court of Appeals of the State of Minnesota)
- WI Power & Light 2023 rates (Public Service Commission of Wisconsin)
- PJM Capacity Market Reform (Federal Energy Regulatory Commission (FERC))
- Cleco 2023 Rate Case (Louisiana Public Service Commission)
- Big Rivers 2023 IRP (Kentucky Public Service Commission)
- Kentucky Power 2024 DSM Case (Kentucky Public Service Commission)
- AEP WV Energy Efficiency Case (Public Service Commission of West Virginia)
- Entergy Floating Gas Plant (Louisiana Public Service Commission)
- Nevada 2024 IRP (Nevada Public Utilities Commission)
- KY Power Crypto EDR Proceeding (Kentucky Public Service Commission)
- PSE Rate Case II (Washington Utilities and Transportation Commission)
- Pepco Rider S Tariff (Public Service Commission of the District of Columbia)
- DOE Efficiency Deadlines (U.S. District Court for the Southern District of New York)
- SoCalGas Orders to Show Cause (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 91,853]
- DOE Process Rule (U.S. Court of Appeals for the Ninth Circuit)
- Dishwasher Efficiency Rollback (U.S. Court of Appeals for the Second Circuit)
- Laundry Efficiency Rollback (U.S. Court of Appeals for the Ninth Circuit U.S. Court of Appeals for the Second Circuit)
- CPUC Energy Efficiency Docket (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 191,243]
- CPUC 2024-2031 EE Applications (California Public Utilities Commission (CPUC)), [Fee Awards and Recoveries: 104,177]
- FEECA 2024 (Florida Public Service Commission)
- Commercial Water Heater Energy (U.S. Court of Appeals for the District of Columbia Circuit)
- DCPSC Energy Efficiency Docket (Public Service Commission of the District of Columbia)
- Consumer Furnaces Energy (U.S. Court of Appeals for the District of Columbia Circuit)
- LA Warehouse Rule Challenge (U.S. District Court for the Central District of California)
- Bloomington Business Park (Superior Court of the State of California, County of San Bernardino)
- EEECHO\_North Gulfport, MS (Mississippi Eighth Chancery Court District Supreme Court of the State of Mississippi)
- LA Warehouse ISR Deadline Suit (U.S. District Court for the Central District of California)
- LA Warehouse ISR Intervention (U.S. Court of Appeals for the Ninth Circuit)
- Hawai'i Community Solar (Hawai'i Public Utilities Commission)
- MD Offshore Wind Proceeding - Phase II (Maryland Public Service Commission)
- DC PSC Climate Business Plans (Public Service Commission of the District of Columbia)
- WA Building Code Defense (Superior Court of Washington, Thurston County)
- HI Energy Equity (Hawai'i Public Utilities Commission)
- Atmos DSM Strategic Issues (Colorado Public Utilities Commission)
- BG&E Multi-Year Rate Case (Maryland Public Service Commission), [Fee Awards and Recoveries: 28,452]
- PA People's Energy Plan (Pennsylvania Public Utility Commission), [Fee Awards and Recoveries: 20,000]
- Kansas Demand Response Tariff (Kansas Corporation Commission), [Fee Awards and Recoveries: 286]
- Xcel 2023 Clean Heat Plan (Colorado Public Utilities Commission)
- CCA Tariff Intervention (Washington Utilities and Transportation Commission)
- CPUC Long-Term Gas System Planning (California Public Utilities Commission (CPUC))
- PECO Default Service 2025-29 (Pennsylvania Public Utility Commission)
- PGW Rate Case 2023 (Pennsylvania Public Utility Commission)
- PGW Operating Budget FY24 (Philadelphia Gas Commission)
- Pepco Climate Ready Pathway MD (Maryland Public Service Commission)
- ELL Resilience Plan (Louisiana Public Service Commission)
- WEC Rate Case (Public Service Commission of Wisconsin)



- W.D. WA Bldg Code Challenge (U.S. District Court for the Western District of Washington)

#### **Program Area: Food and Farming**

No. of Cases: 6

Total Fee Awards and Client Recoveries: \$0

Description: We litigated in federal district and appellate courts, and an international high court to make our nation's food system safer and cleaner by enforcing laws to support climate-friendly and sustainable agriculture, challenging the worst abuses of industrial agriculture, and pressing for increased transparency about agriculture's air, water, and climate pollution. Our current industrial food system threatens our health by polluting the air and water and exposing people to dangerous chemicals. Intensive animal agriculture and large chemical-dependent monocultures imperil native wildlife and threaten our climate.

Cases Litigated or in Litigation:

- RFS Set Rule Challenge (U.S. Court of Appeals for the District of Columbia Circuit)
- Climate-Friendly Beef FOIA (U.S. District Court for the District of Columbia)
- GRAS Rule Challenge (U.S. District Court for the Southern District of New York)
- EPA CAFO Air Reporting Interpretation (U.S. District Court for the District of Columbia)
- Yucatan CAFO Amicus (First Chamber of the Supreme Court of Justice of the Nation)
- MPP Failure to Act (U.S. District Court for the District of Columbia)

#### **Program Area: Lands, Waters, and Oceans**

No. of Cases: 69

Total Fee Awards and Client Recoveries: \$321,663

Description: We litigated in federal district and appellate courts, the U.S. Supreme Court, state courts, public utility commissions, and administrative law forums to stop destructive mines from being built, prevent logging in old-growth forests, fight fossil fuel development on public lands, support Tribal sovereignty and stewardship of lands and water, and compel the government to enforce protections for rivers, streams, wetlands, and other waters. More than a third of the U.S. is public land or water, meaning we own it collectively and the government stewards it. Public lands supply clean air and water and provide homes to countless species. By protecting them from extractive industries, we limit pollution and climate-cooking emissions. We also preserve them so they can be used for recreation, conservation, and clean energy development.

Cases Litigated or in Litigation:

- Rosebud Mine Area F NEPA (U.S. District Court for the District of Montana)
- Rosebud Mine Area F SMCRA (Supreme Court of the State of Montana)
- Bull Mountains SMCRA Challenge (Montana Thirteenth Judicial District Court, Yellowstone County)
- Bull Mountains NEPA Challenge (U.S. Court of Appeals for the Ninth Circuit), [Fee Awards and Recoveries: 31,679]
- Rosebud Lee Coulee (Montana Board of Environmental Review), [Fee Awards and Recoveries: 13,305]
- Rosebud MEPA Climate Challenge (Montana Sixteenth Judicial District Court, Rosebud County)
- Rosebud AM5 Discharge Permit (Montana Sixteenth Judicial District Court, Rosebud County)
- Montana SMCRA Amendments (U.S. District Court for the District of Montana)
- OSM FOIA Appeal (U.S. District Court for the District of Columbia)
- Reserved Rights WQS Defense (U.S. District Court for the District of North Dakota)
- Oyster Bay FWS Challenge (U.S. District Court for the Eastern District of New York), [Fee Awards and Recoveries: 48,000]
- Tongass Roadless Rule Petition (U.S. District Court for the District of Alaska)
- PolyMet-NorthMet Sulfide Mine (U.S. District Court for the District of Minnesota)

- Donlin 401 Certification (Alaska Office of Administrative Hearings Superior Court for the State of Alaska)
- Donlin Pipeline ROW (Superior Court for the State of Alaska Supreme Court for the State of Alaska)
- Smith River Mine Permit Challenge (Montana Fourteenth Judicial District Court, Meagher County)
- Smith River Mine Dewatering Challenge (Montana Fourteenth Judicial District Court, Meagher County Supreme Court of the State of Montana)
- Zortman Mining Exploration (Montana Seventeenth Judicial District Court), [Fee Awards and Recoveries: 613]
- Donlin Water Rights (Superior Court for the State of Alaska Supreme Court for the State of Alaska)
- Hecla Bad Actor Enforcement II (Montana First Judicial District Court)
- Patagonia Mountains Mining (U.S. District Court for the District of Arizona)
- Donlin Gold Fed Challenge (U.S. District Court for the District of Alaska)
- Pebble 404(c) Intervention (U.S. District Court for the District of Alaska)
- IPOP Mine (U.S. District Court for the District of Alaska)
- Twin Metals Interven. Appeal (U.S. Court of Appeals for the District of Columbia Circuit)
- Amendment 1 (Florida Supreme Court Second Judicial Circuit in and for Leon County, Florida)
- Amendment 1 Appeal (Florida Supreme Court Second Judicial Circuit in and for Leon County, Florida)
- Bears Ears Monument Defense (U.S. District Court for the District of Columbia)
- Cascade-Siskiyou Monument Defense - Oregon (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the District of Oregon – Medford, U.S. District Court for the District of Oregon - Portland)
- Cascade-Siskiyou Monument Defense - AFRC DC (U.S. District Court for the District of Columbia)
- Grand Staircase-Escalante Monument Defense (U.S. District Court for the District of Columbia)
- Monuments FOIA Litigation (U.S. District Court for the District of Columbia)
- Fort Huachuca Biological Opinion (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the District of Arizona)
- Cadiz Part II (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the Central District of California), [Fee Awards and Recoveries: 132,260]
- Utah Nat'l Mon. Intervention (U.S. District Court for the District of Utah)
- Izembek Refuge Road Amicus (U.S. Court of Appeals for the Ninth Circuit)
- Corner Crossing Amicus Brief (U.S. Court of Appeals for the Tenth Circuit)
- Oceano Amicus Brief (Court of Appeal for the State of California, Second Appellate District)
- Baaj Nwaavjo Nat'l Mon. Def. (U.S. District Court for the District of Arizona)
- Pilot Knob Roadless Leases (U.S. District Court for the District of Colorado)
- Tongass Roadless Intervention (U.S. District Court for the District of Alaska)
- Everglades (U.S. District Court for the Southern District of Florida)
- Fisheating Creek Enforcement (Second Judicial Circuit in and for Leon County, Florida)
- Na Wai 'Eha IIFS 2.0 (Hawai'i Commission on Water Resource Management)
- ACF Water Control - Appeal (U.S. Court of Appeals for the Eleventh Circuit)
- Wai'ale'ale Restoration (Hawai'i Commission on Water Resource Management)
- Molokai Mountain Streams (Hawai'i Commission on Water Resource Management)
- Oregon WOTUS Defense (U.S. District Court for the District of Oregon - Portland)
- Washington WOTUS Defense (U.S. District Court for the Western District of Washington)
- Municipal Stormwater Round III (Supreme Court of the State of Washington Washington Pollution Control Hearings Board)
- EPA Section 401 Rulemaking (U.S. Court of Appeals for the Ninth Circuit U.S. District Court for the Northern District of California-Oakland)
- Little Colorado River Dams (Federal Energy Regulatory Commission (FERC))
- Enbridge Line 5 Tunnel Permits (Michigan Public Service Commission)
- Amicus Brief, MI v Enbridge (U.S. District Court for the Western District of Michigan)
- Conowingo Dam License (U.S. Court of Appeals for the District of Columbia Circuit), [Fee Awards and Recoveries: 95,649]

- Puget Sound Nutrient General Permit (Washington Pollution Control Hearings Board)
- Kapaia Water Main HEPA Amicus (Supreme Court of the State of Hawai'i), [Fee Awards and Recoveries: 158]
- Minnesota Mining WQS Revision (U.S. District Court for the District of Minnesota)
- Utah Lake Restoration Project (District Court of Utah, 4th Judicial District)
- Wai'ale'ale Permit Challenge (Circuit Court of the State of Hawai'i, First Circuit)
- Electron Dam CWA (U.S. District Court for the Western District of Washington)
- Waimea Hydro HEPA Compliance (Circuit Court of the State of Hawai'i, First Circuit John M. Tonaki)
- Selenium Rule BER Appeal (Montana First Judicial District Court)
- North Dakota 2023 WOTUS Rule (U.S. District Court for the District of North Dakota)
- Wolfden Pickett Mountain Mine (Maine Land Use Planning Commission)
- SF v. EPA SCOTUS Amicus Brief (Supreme Court of the United States)
- MPSC Appeal - Mich. Ct. App. (Michigan Court of Appeals)
- West Point Wastewater Permit (Washington Pollution Control Hearings Board)
- 2023 Certification Recon (Maryland Department of the Environment)

#### **Program Area: Toxics**

No. of Cases: 61

Total Fee Awards and Client Recoveries: \$1,300,592

Description: We litigated in federal district and appellate courts, state courts, and administrative law forums to ensure the government enforces chemical regulations to limit exposure to toxic chemicals, strengthen existing chemical laws, and force chemical companies to disclose health and safety information about the chemicals they produce. We also work to protect air and water from toxic waste by ensuring the federal government and state governments comply with the bedrock environmental laws that restrict highly toxic pesticides and that they follow the laws around cleaning up contamination in our environment and communities due to exposure to lead and “forever” chemicals known as PFAS. We work to ensure that all people have safe workplaces and neighborhoods, have access to safe drinking water and food, and live in homes that are free of hazardous chemicals.

Cases Litigated or in Litigation:

- ADC NPDES Permit (U.S. District Court for the District of Hawai'i)
- Sulfoxaflo II (U.S. Court of Appeals for the Ninth Circuit)
- Streptomycin Challenge (U.S. Court of Appeals for the Ninth Circuit)
- Sulfoxaflo CA (Court of Appeal for the State of California, First Appellate District Superior Court of the State of California, County of Alameda)
- Paraquat Interim Decision (U.S. Court of Appeals for the Ninth Circuit)
- Monterey Pesticide Permits (Superior Court of California, County of Monterey)
- Ban OPs: Unreasonable Delay (U.S. Court of Appeals for the Ninth Circuit)
- Defending Chlorpyrifos FoodBan (U.S. Court of Appeals for the Eighth Circuit)
- WPS/CPA Rule Rollbacks (U.S. District Court for the Southern District of New York)
- Guam OB/OD NEPA (U.S. District Court for the District of Guam)
- Guam OB/OD NEPA Appeal (U.S. Court of Appeals for the Ninth Circuit)
- Brookhaven Toxic Ash Amicus (Supreme Court of the State of New York, Nassau County)
- THEA San Jacinto LOP (U.S. District Court for the Southern District of Texas)
- La Oroya Inter-American Court (Inter-American Court of Human Rights)
- Title VI Complaints (U.S. Environmental Protection Agency (EPA))
- Pawnee Oil and Gas Issues (U.S. District Court for the Northern District of Oklahoma)
- Rosemont Copper Mine Challenge (U.S. Court of Appeals for the Ninth Circuit)

- Rosemont 404 Permit (U.S. District Court for the District of Arizona), [Fee Awards and Recoveries: 5,388]
- Immigration Detention Hazards (U.S. District Court for the Southern District of New York)
- Lowndes County Title VI (U.S. Department of Health & Human Services (HHS))
- Homestead Detention Center (U.S. District Court for the Southern District of Florida)
- SJ Refinery Fenceline Monitors (Superior Court of the State of California, County of Fresno)
- Tornillo Detention Center FOIA Litigation (U.S. District Court for the Central District of California), [Fee Awards and Recoveries: 25,000]
- Pawnee SAFETEA Consultation (U.S. Court of Appeals for the Tenth Circuit)
- Erie Bayfront Parkway (U.S. District Court for the Western District of Pennsylvania)
- NJ EJ Rule App Ct Intervention (Superior Court of the State of New Jersey)
- Murphy LAFD Non-Operating Wells (Superior Court of the State of California, County of Los Angeles)
- Tonawanda Seneca STAMP Site (Supreme Court of the State of New York, Genesee County)
- Flint Ajax Permit Appeal (7th Judicial Circuit, Genesee County MI)
- Paramount Refinery Biofuels (Superior Court of the State of California, County of Los Angeles), [Fee Awards and Recoveries: 1,074,500]
- Ventura Oil Interventions (Superior Court of the State of California, County of Ventura)
- Auger-Centrifuge TA Appeal 2 (Superior Court of the State of California, County of Los Angeles)
- Clean Harbors Colfax Permits (Louisiana 19th Judicial District Court)
- Colfax Permits Intervention (Louisiana 19th Judicial District Court)
- Tonawanda USFWS Lawsuit (U.S. District Court for the Western District of New York)
- Chlorpyrifos Cancellation (U.S. District Court for the Northern District of California-SF)
- HI Emergency Proclamation (Circuit Court of the State of Hawai'i, First Circuit), [Fee Awards and Recoveries: 323]
- 2024 NEPA Rules Intervention (U.S. District Court for the District of North Dakota)
- Flint HUD Title VI Complaint (U.S. Department of Housing and Urban Development (HUD) U.S. Department of Justice (DOJ) U.S. Environmental Protection Agency (EPA))
- Uniontown Sewage (U.S. District Court for the District of Columbia)
- Risk Evaluation Rule II (U.S. Court of Appeals for the District of Columbia Circuit)
- PMN Notice Delay (U.S. District Court for the District of Columbia)
- HBCE Risk Evaluation (U.S. Court of Appeals for the Ninth Circuit)
- DecaBDE Regulatory Exclusions (U.S. Court of Appeals for the Ninth Circuit)
- NY Waste Transfer PFAS (New York Sixth Judicial District Court Supreme Court of the State of New York, Tompkins County)
- 1,4-Dioxane Risk Evaluation (U.S. Court of Appeals for the District of Columbia Circuit)
- TSCA Risk Evaluation Deadlines (U.S. District Court for the District of Columbia)
- Chevron Waste Fuels Challenge (U.S. Court of Appeals for the District of Columbia Circuit)
- MC Risk Management Litigation (U.S. Court of Appeals for the Ninth Circuit)
- Lead Wheel Weight Ban (U.S. Court of Appeals for the Ninth Circuit)
- PFAS Incineration Suit (U.S. District Court for the Northern District of California-SF), [Fee Awards and Recoveries: 181,255]
- TRI De Minimis Exemption (U.S. District Court for the District of Columbia)
- PFAS CERCLA Intervention (U.S. Court of Appeals for the District of Columbia Circuit)
- Ortho-phthalates Food Additive Ban (U.S. Court of Appeals for the District of Columbia Circuit U.S. District Court for the District of Columbia)
- Lead and Copper Rule 2020 Revisions (U.S. Court of Appeals for the District of Columbia Circuit)
- Navy Red Hill UST Intervention (Hawai'i Department of Health), [Fee Awards and Recoveries: 125]
- Noyack Sand Mine Amicus (New York State Court of Appeals)
- Cayuga County WRRs (Supreme Court of the State of New York, Cayuga County)
- Cayuga WRRs DOH Art 78 (Supreme Court of the State of New York, Cayuga County)

- NYC FOIL Appeal Litigation (Supreme Court of the State of New York, New York County), [Fee Awards and Recoveries: 14,000]
- Class VI Well Primacy Appeal (U.S. Court of Appeals for the Fifth Circuit)