

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2019
Open to Public Inspection

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

A For the 2019 calendar year, or tax year beginning _____, **and ending** _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: **SOUTH CAROLINA ENVIRONMENTAL LAW PROJECT INC**

Doing business as: _____

Number and street (or P.O. box if mail is not delivered to street address): **PO BOX 1380** Room/suite: _____

City or town, state or province, country, and ZIP or foreign postal code: **PAWLEYS ISLAND SC 29585**

D Employer identification number: **57-1031430**

E Telephone number: **843-527-0078**

F Name and address of principal officer:
AMY E ARMSTRONG
P O BOX 1380
PAWLEYS ISLAND SC 29585

G Gross receipts \$: **928,870**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () **t** (insert no.) 4947(a)(1) or 527

J Website: **u SCELP.ORG** **H(c)** Group exemption number **u** _____

K Form of organization: Corporation Trust Association Other **u** _____

L Year of formation: **1995** **M** State of legal domicile: **SC**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROTECT THE NATURAL ENVIRONMENT OF SOUTH CAROLINA BY PROVIDING LEGAL SERVICES AND ADVICE TO ENVIRONMENTAL ORGANIZATIONS AND CONCERNED CITIZENS AND BY IMPROVING THE STATE'S SYSTEM OF ENVIRONMENTAL REGULATION.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)		
	4	Number of independent voting members of the governing body (Part VI, line 1b)		
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)		
	6	Total number of volunteers (estimate if necessary)		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12		
7b	Net unrelated business taxable income from Form 990-T, line 39			
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	805,695	773,445
	9	Program service revenue (Part VIII, line 2g)	54,498	97,492
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11,027	14,982
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-10,666	23,136
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	860,554	909,055
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0	
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		507,830	616,014
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	
	b Total fundraising expenses (Part IX, column (D), line 25) u 126,873			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		150,614	186,535
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		658,444	802,549	
19 Revenue less expenses. Subtract line 18 from line 12		202,110	106,506	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	780,625	909,907
	21	Total liabilities (Part X, line 26)	11,958	25,419
22 Net assets or fund balances. Subtract line 21 from line 20		768,667	884,488	

Part II Signature Block

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

Sign Here

Signature of officer: **AMY E ARMSTRONG** Date: _____
 Type or print name and title: **EXECUTIVE DIRECTOR**

Paid Preparer Use Only

Print/Type preparer's name: **MATTHEW P HODGES CPA** Preparer's signature: _____ Date: **07/14/20** Check if self-employed PTIN: **P00905863**

Firm's name: **BURKETT BURKETT & BURKETT CPAS PA** Firm's EIN: **57-0692602**
 Firm's address: **PO BOX 2044 WEST COLUMBIA, SC 29171** Phone no.: **803-794-3712**

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO PROTECT THE NATURAL ENVIRONMENT OF SOUTH CAROLINA BY PROVIDING LEGAL SERVICES AND ADVICE TO ENVIRONMENTAL ORGANIZATIONS AND CONCERNED CITIZENS AND BY IMPROVING THE STATE'S SYSTEM OF ENVIRONMENTAL REGULATION.

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 \$ **600,546** including grants of \$) (Revenue \$ **97,492**)
SEE SCHEDULE O

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **u 600,546**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

1a	13
1b	0

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

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

AMY E ARMSTRONG
PAWLEYS ISLAND

P O BOX 1380

SC 29585

843-527-0078

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See 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 per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) AMY E ARMSTRONG EXECUTIVE DIRECTOR	50.00 0.00			X			118,347	0	9,653	
(2) JOHN M BARTON VICE CHAIR	0.80 0.00	X		X			0	0	0	
(3) BARBARA BURGESS DIRECTOR	0.60 0.00	X					0	0	0	
(4) NANCY CAVE DIRECTOR	0.40 0.00	X					0	0	0	
(5) ALLEN GRUMBINE DIRECTOR	0.60 0.00	X					0	0	0	
(6) SUSAN HILFER SECRETARY	0.60 0.00	X		X			0	0	0	
(7) LIZ IGLEHEART DIRECTOR	0.80 0.00	X					0	0	0	
(8) WALT MCLEOD III DIRECTOR	0.40 0.00	X					0	0	0	
(9) JUSTIN LUCEY DIRECTOR	0.40 0.00	X					0	0	0	
(10) CLARKSON MCDOW DIRECTOR	0.60 0.00	X					0	0	0	
(11) LEON RICE DIRECTOR	0.40 0.00	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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) GREG A VANDERWERKER	1.00									
BOARD CHAIR	0.00	X		X				0	0	
(13) WENDY ZARA	0.80									
TREASURER	0.00	X		X				0	0	
1b Subtotal							u	118,347		9,653
c Total from continuation sheets to Part VII, Section A							u			
d Total (add lines 1b and 1c)							u	118,347		9,653

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 **u 1**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	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? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **u 0**

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	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	85,798				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	687,647				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f	u	773,445				
	Program Service Revenue	2a INCOME/FEES RECOV'D/CASES	Business Code	97,492	97,492		
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f		u	97,492				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	14,982	14,982			
	4 Income from investment of tax-exempt bond proceeds	u					
	5 Royalties	u					
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)	u					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)	u					
8a Gross income from fundraising events (not including \$ 85,798 of contributions reported on line 1c). See Part IV, line 18	8a		42,951				
		b Less: direct expenses	8b	19,815			
		c Net income or (loss) from fundraising events	u	23,136			
9a Gross income from gaming activities. See Part IV, line 19	9a						
		b Less: direct expenses	9b				
		c Net income or (loss) from gaming activities	u				
10a Gross sales of inventory, less returns and allowances	10a						
		b Less: cost of goods sold	10b				
		c Net income or (loss) from sales of inventory	u				
Miscellaneous Revenue	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d	u					
12 Total revenue. See instructions	u	909,055	112,474	0	0		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	128,000	105,654	8,867	13,479
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	404,329	293,890	39,364	71,075
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	17,863	10,855	1,738	5,270
9 Other employee benefits	23,172	15,984	4,782	2,406
10 Payroll taxes	42,650	32,431	3,704	6,515
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	3,575		3,575	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	934		934	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	37,436	34,056	228	3,152
12 Advertising and promotion	2,780	1,608		1,172
13 Office expenses	18,244	6,826	1,206	10,212
14 Information technology	12,725	7,133	3,084	2,508
15 Royalties				
16 Occupancy	30,575	24,183	3,835	2,557
17 Travel	6,812	5,695	75	1,042
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,659	5,981	1,830	3,848
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	954	811	143	
23 Insurance	9,832	7,374	1,277	1,181
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LAW BOOKS/LEGAL RESEARCH	20,130	20,130		
b LITIGATION COSTS	19,433	19,433		
c DUES AND SUBSCRIPTIONS	4,318	3,983		335
d REPAIRS AND MAINTENANCE	3,252	2,439	488	325
e All other expenses	3,876	2,080		1,796
25 Total functional expenses. Add lines 1 through 24e	802,549	600,546	75,130	126,873
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" 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	
Assets	1	Cash—non-interest-bearing	186,783	1	179,096
	2	Savings and temporary cash investments		2	200,000
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	2,000
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	26,301		
	10b	Less: accumulated depreciation	21,659	10c	4,642
	11	Investments—publicly traded securities	502,568	11	424,056
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	85,273	15	100,113
16	Total assets. Add lines 1 through 15 (must equal line 33)	780,625	16	909,907	
Liabilities	17	Accounts payable and accrued expenses	11,958	17	25,419
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	11,958	26	25,419
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	768,667	27	884,488
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	768,667	32	884,488	
33	Total liabilities and net assets/fund balances	780,625	33	909,907	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	909,055
2	Total expenses (must equal Part IX, column (A), line 25)	2	802,549
3	Revenue less expenses. Subtract line 2 from line 1	3	106,506
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	768,667
5	Net unrealized gains (losses) on investments	5	22,280
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-12,965
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	884,488

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2019

Department of the Treasury
Internal Revenue Service

u Attach to Form 990 or Form 990-EZ.

Open to Public
Inspection

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

Name of the organization

**SOUTH CAROLINA ENVIRONMENTAL LAW
PROJECT INC**

Employer identification number

57-1031430

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

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

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

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

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	468,080	467,457	712,089	731,695	765,026	3,144,347
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	468,080	467,457	712,089	731,695	765,026	3,144,347
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,195,572
6 Public support. Subtract line 5 from line 4						1,948,775

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	468,080	467,457	712,089	731,695	765,026	3,144,347
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,470	5,734	7,635	11,027	14,983	42,849
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	9,064	3,967	-3,494	-10,666		-1,129
11 Total support. Add lines 7 through 10						3,186,067

12 Gross receipts from related activities, etc. (see instructions) 12 255,849

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	61.17%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	61.97%

16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2019.** 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—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

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

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	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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.)

PART II, LINE 10 - OTHER INCOME DETAIL

\$ -1,129

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

u 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. u Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

SOUTH CAROLINA ENVIRONMENTAL LAW PROJECT INC

Employer identification number

57-1031430

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, aggregate value at end of year, and two questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, total number of easements, total acreage, number of easements on historic structures, and other details.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures and amounts required to be reported.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

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	85,272	92,216	58,458	55,887	57,041
b Contributions			25,000		
c Net investment earnings, gains, and losses	15,775	-6,026	9,496	3,138	-727
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	934	918	738	567	427
g End of year balance	100,113	85,272	92,216	58,458	55,887

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment **u** %
 - b Permanent endowment **u** **100.00** %
 - c Term endowment **u** %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------------|----------|----------|
| (i) Unrelated organizations | X | |
| (ii) Related organizations | | X |
- 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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		26,301	21,659	4,642
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			u	4,642

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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	u	

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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)	u	

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) BENEFICIAL INTEREST PERPETUAL TRUST	100,113
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	u 100,113

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	u

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	980,792
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	22,280	
b	Donated services and use of facilities	2b	30,576	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	52,856
3	Subtract line 2e from line 1		3	927,936
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	934	
b	Other (Describe in Part XIII.)	4b	-19,815	
c	Add lines 4a and 4b		4c	-18,881
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	909,055

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

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

1	Total expenses and losses per audited financial statements		1	852,006
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	30,576	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	30,576
3	Subtract line 2e from line 1		3	821,430
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	934	
b	Other (Describe in Part XIII.)	4b	-19,815	
c	Add lines 4a and 4b		4c	-18,881
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	802,549

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 V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

THE PERMANENT ENDOWMENT IS HELD BY THE COASTAL COMMUNITY FOUNDATION OF SOUTH CAROLINA, INC. THE PRIMARY PURPOSE OF THE ENDOWMENT IS TO PROVIDE DISTRIBUTIONS TO THE SOUTH CAROLINA ENVIRONMENTAL LAW PROJECT, INC. IN SUPPORT OF ITS CHARITABLE PURPOSES, TO BE USED FOR SUCH SPECIFIC PURPOSES AS THE BOARD OF DIRECTORS OF THE SOUTH CAROLINA ENVIRONMENTAL LAW PROJECT, INC. DEEMS APPROPRIATE TO ENHANCE ITS CHARITABLE ACTIVITIES.

PART XI, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER

FUNDRAISING REVENUES ARE	\$	0
SHOWN NET OF EXPENSES ON THE	\$	0
990 BUT ARE SHOWN SEPARATELY	\$	0

Part XIII Supplemental Information *(continued)*

ON THE AUDITED FINANCIAL	\$	0
STATEMENTS. DIRECT FUNDRAISING	\$	0
EXPENSES WERE \$19,815.	\$	-19,815

PART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER

FUNDRAISING REVENUES ARE	\$	0
SHOWN NET OF EXPENSES ON THE	\$	0
990 BUT ARE SHOWN SEPARATELY	\$	0
ON THE AUDITED FINANCIAL	\$	0
STATEMENTS. DIRECT FUNDRAISING	\$	0
EXPENSES WERE \$19,815.	\$	-19,815

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

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2019

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

U Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

Name of the organization

**SOUTH CAROLINA ENVIRONMENTAL LAW
PROJECT INC**

Employer identification number

57-1031430

Part I 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

2a 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			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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.

.....

.....

.....

.....

.....

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
		<u>WILD SIDE</u> (event type)	<u>BEAUFORT RECEIPT</u> (event type)	<u>NONE</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	119,534	5,565	125,099
	2	Less: Contributions	80,933	1,215	82,148
	3	Gross income (line 1 minus line 2)	38,601	4,350	42,951
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	4,079		4,079
	7	Food and beverages	8,680		8,680
	8	Entertainment			
	9	Other direct expenses	6,438	456	6,894
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				23,298

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: _____

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

u Attach to Form 990 or 990-EZ.
u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization	SOUTH CAROLINA ENVIRONMENTAL LAW PROJECT INC	Employer identification number 57-1031430
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FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT

**EACH PROGRAM AREA INCLUDES LEGAL ADVICE AND CONSULTATION, LEGAL ADVOCACY TO
IMPROVE PROJECTS AND MANAGEMENT DECISIONS WITHOUT THE NEED FOR LITIGATION,
AND FORMAL LEGAL CHALLENGES AND ENFORCEMENT ACTIONS.**

SERVICE AREA DESCRIPTIONS:

**COASTAL MANAGEMENT - OUR WORLD'S LANDSCAPE IS EVOLVING ESPECIALLY OUR
COASTS. OUR TEAM SEEKS TO IMPROVE AND PROTECT OUR VITAL COASTAL
ECOSYSTEMS, WHILE ADVOCATING FOR DECISIONS THAT ACCOUNT FOR CLIMATE CHANGE
AND THE RISING SEA LEVEL.**

**WATER AND WETLANDS - WATER IS ONE OF OUR MOST VITAL AND PRECIOUS
RESOURCES. OUR TEAM SEEKS TO PREVENT POLLUTION AND THE DIMINISHING OF SOUTH
CAROLINA'S FRESHWATER RESOURCES AND ENSURE OUR STATE'S WATER QUALITY AND
QUANTITY REMAIN INTACT.**

**WILDLIFE AND HABITAT CONSERVATION - WE BELIEVE IN ADVOCATING FOR THOSE
WHO CANNOT ADVOCATE FOR THEMSELVES. THAT'S WHY OUR TEAM SEEKS TO LIMIT OR
MITIGATE MAN-MADE IMPACTS ON SOUTH CAROLINA'S WILDLIFE AND THEIR HABITATS.**

**LANDFILLS, NUCLEAR AND TOXIC WASTE - THERE IS AN OVER-ABUNDANCE OF SOLID
WASTE LANDFILLS IN SOUTH CAROLINA. WE SEEK TO STRENGTHEN THE REGULATORY
PROCESS FOR PERMITTING THESE FACILITIES AND TO IMPROVE HAZARDOUS AND
RADIOACTIVE NUCLEAR WASTE MANAGEMENT.**

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
FORM 990 IS REVIEWED BY THE EXECUTIVE DIRECTOR AND MEMBERS OF THE BOARD OF
DIRECTORS BEFORE FILING**

Name of the organization

Employer identification number

SOUTH CAROLINA ENVIRONMENTAL LAW

57-1031430

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE ORGANIZATION'S CONFLICT OF INTEREST POLICY IS REGULARLY AND CONSISTENTLY MONITORED AND ENFORCED USING PROCEDURES SUCH AS THE FOLLOWING: NEW CASE MEMOS ARE PROVIDED FOR BOARD APPROVAL, ALL PARTIES INVOLVED ARE DISCLOSED, CASES ARE CONTINUALLY UPDATED FOR BOARD REVIEW, BOARD MEMBERS ARE REQUIRED TO READ AND SIGN THE CONFLICTS POLICY ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE BOARD HAS IN PLACE A POLICY FOR DETERMINING THE EXECUTIVE DIRECTOR'S COMPENSATION. THIS PROCESS INCLUDES A REVIEW AND APPROVAL OF THE COMPENSATION BY THE BOARD'S GOVERNANCE COMMITTEE. COMENSATION DATA FOR COMPARABLE POSITIONS AT SIMILAR ORGANIZATIONS IS USED IN THIS PROCESS. THE DECISION REGARDING THE COMPENSATION ARRANGEMENT IS DOCUMENTED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

NO OTHER DOCUMENTS ARE AVAILABLE TO THE PUBLIC.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

FUNDRAISING REVENUES ARE	\$	0
SHOWN NET OF EXPENSES ON THE	\$	0
990 BUT ARE SHOWN SEPARATELY	\$	0
ON THE AUDITED FINANCIAL	\$	0
STATEMENTS. DIRECT FUNDRAISING	\$	0
EXPENSES WERE \$19,815.	\$	19,815

FUNDRAISING REVENUES ARE	\$	0
SHOWN NET OF EXPENSES ON THE	\$	0
990 BUT ARE SHOWN SEPARATELY	\$	0

Name of the organization

Employer identification number

SOUTH CAROLINA ENVIRONMENTAL LAW

57-1031430

ON THE AUDITED FINANCIAL **\$ 0**

STATEMENTS. DIRECT FUNDRAISING **\$ 0**

EXPENSES WERE \$19,815. **\$ -19,815**

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

u Attach to your tax return.

u Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2019

Attachment Sequence No. **179**

Name(s) shown on return **SOUTH CAROLINA ENVIRONMENTAL LAW PROJECT INC**

Identifying number
57-1031430

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	955

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/> u		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	955
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form 990	Event Income and Deduction Worksheet	2019
Description WILD SIDE		
Name SOUTH CAROLINA ENVIRONMENTAL LAW		Taxpayer Identification Number 57-1031430

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	<u>38,601</u>
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	<u>80,933</u>
7. Total revenue. Add lines 1 through 6	7.	<u>119,534</u>
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	<u>1,000</u>
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	<u>18,197</u>
15. Total expenses. Add lines 8 through 14	15.	<u>19,197</u>
16. Net Income/Loss. Line 7 minus Line 15	16.	<u>100,337</u>

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	<u>4,079</u>
Food & beverages (Part II only)	<u>8,680</u>
Entertainment (Part II only)	
Other direct expenses	<u>5,438</u>
Total Fundraising Expense	<u>18,197</u>

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	<u>1,000</u>
Total Fees for Services	<u>1,000</u>

Information is indicated for use on Form 990-T schedule:

- Schedule E
- Schedule F
- Schedule G
- Schedule I
- Schedule J

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form 990	Event Income and Deduction Worksheet	2019
Description VARIOUS FUNDRAISERS		
Name SOUTH CAROLINA ENVIRONMENTAL LAW		Taxpayer Identification Number 57-1031430

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

- 1. Gross receipts or sales 1. _____
- 2. Advertising income 2. _____
- 3. Circulation income 3. _____
- 4. Other income 4. _____
- 5. Returns and allowances 5. _____
- 6. Contributions received 6. _____
- 7. **Total revenue.** Add lines 1 through 6 7. _____
- 8. Cost of Goods Sold 8. _____
- 9. Employment Expense 9. _____
- 10. Fees for services 10. _____
- 11. Indirect Expense 11. _____
- 12. Depreciation Expense 12. _____
- 13. Exempt Activity Expense 13. _____
- 14. Fundraising Expense 14. _____
- 15. **Total expenses.** Add lines 8 through 14 15. _____
- 16. **Net Income/Loss.** Line 7 minus Line 15 16. _____

Expense Details - Cost of Goods Sold:

- Beginning inventory _____
- Purchases _____
- Labor _____
- Section 263A costs _____
- Other costs _____
- Ending inventory _____
- Total Cost of Goods Sold** _____

Expense Details - Employment Expense:

- Compensation of officers _____
- Other salaries and wages _____
- Pension plan contributions _____
- Other employee benefits _____
- Payroll taxes _____
- Total Employment Expense** _____

Expense Details - Fees for Services:

- Management _____
- Legal _____
- Accounting _____
- Lobbying _____
- Professional fundraising _____
- Investment management _____
- Other _____
- Total Fees for Services** _____

Information is indicated for use on Form 990-T schedule:

- Schedule E
- Schedule F
- Schedule G
- Schedule I
- Schedule J

Expense Details - Indirect Expense:

- Advertising and promotion _____
- Office _____
- Printing/publication/postage _____
- Info technology/Maintenance _____
- Royalties & License Fees _____
- Occupancy/Real Estate Taxes _____
- Travel & Repairs _____
- Travel/entertainment (officials) _____
- Conferences/meetings _____
- Interest _____
- Insurance _____
- Total Indirect Expense** _____

Expense Details - Depreciation Expense:

- On investment property _____
- On non-investment property _____
- Amortization _____
- Depletion _____
- Total Depreciation Expense** _____

Expense Details - Exempt Activity Expense:

- Repairs and Maintenance _____
- Bad debts _____
- Taxes/licenses _____
- Charitable contributions _____
- Dividend recd deductions _____
- Readership costs _____
- Other expenses _____
- Total Exempt Activity Expense** _____

Expense Details - Fundraising Expense:

- Cash prizes _____
- Non-cash prizes _____
- Rent and facility costs _____
- Food & beverages (Part II only) _____
- Entertainment (Part II only) _____
- Other direct expenses _____
- Total Fundraising Expense** _____

Allocation of Expense to Program Service Accomplishments:

- First _____
- Second _____
- Third _____
- All other _____

Form 990	Event Income and Deduction Worksheet	2019
Name SOUTH CAROLINA ENVIRONMENTAL LAW		Taxpayer Identification Number 57-1031430
Description BEAUFORT RECEPTION		

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	<u>4,350</u>
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	<u>1,215</u>
7. Total revenue. Add lines 1 through 6	7.	<u>5,565</u>
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	<u>456</u>
15. Total expenses. Add lines 8 through 14	15.	<u>456</u>
16. Net Income/Loss. Line 7 minus Line 15	16.	<u>5,109</u>

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	<u>456</u>
Total Fundraising Expense	<u>456</u>

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Information is indicated for use on Form 990-T schedule:

- Schedule E
- Schedule F
- Schedule G
- Schedule I
- Schedule J

Form 990	Event Income and Deduction Worksheet	2019
Description KIAWAH RECEPTION		
Name SOUTH CAROLINA ENVIRONMENTAL LAW		Taxpayer Identification Number 57-1031430

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	3,650
7. Total revenue. Add lines 1 through 6	7.	3,650
8. Cost of Goods Sold	8.	
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	162
15. Total expenses. Add lines 8 through 14	15.	162
16. Net Income/Loss. Line 7 minus Line 15	16.	3,488

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	162
Total Fundraising Expense	162

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Information is indicated for use on Form 990-T schedule:

- Schedule E
- Schedule F
- Schedule G
- Schedule I
- Schedule J