** PUBLIC DISCLOSURE COPY **

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

Department of the Treasury Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www irs gov/form990

Open to Public Inspection

A	ror un	e 2013 calendar year, or tax year beginning	and ending		
В	Check if applicab	C Name of organization		D Employer identifi	ication number
	Addre				
	Name chang	Doing Business As		52-2	135531
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suit	e E Telephone numbe	er
	Termi ated	, ,			298-3000
	Amen	ded C.,	de	G Gross receipts \$	5,225,128.
	Application			H(a) Is this a group r	
	pendi	F Name and address of principal officer:MICHAEL JENKINS		for subordinates	
		SAME AS C ABOVE		H(b) Are all subordinates i	·····
$\overline{\Gamma}$	Tax-ex		7(a)(1) or 52		a list. (see instructions)
		te: WWW.FOREST-TRENDS.ORG	· // /	H(c) Group exemption	
		forganization: X Corporation Trust Association Other	ı Yea		M State of legal domicile: DE
	art I	Summary	L 100	. 01 101111441011; = 2 2 0 1	VI Ciato or logar dormono.
	1	Briefly describe the organization's mission or most significant activities: S	EE PART	TIT. LINE 1.	
Activities & Governance	'	bliefly describe the organization's mission of most significant activities.			
naı	2	Check this box if the organization discontinued its operations or	disposed of mo	ro than 25% of its not a	ecote
ver	3				19
ဇ္	4	Number of independent voting members of the governing body (Part VI, line 1a) Number of independent voting members of the governing body (Part VI, line 1a)			18
<u>«</u>	1				41
ţį	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a			18
ξį	6	Total number of volunteers (estimate if necessary)			
Ac		Total unrelated business revenue from Part VIII, column (C), line 12			
	b	Net unrelated business taxable income from Form 990-T, line 34	·····		
		0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	Prior Year	Current Year 5, 213, 292.
ne	8	Contributions and grants (Part VIII, line 1h)		9,812,032. 170,280.	1 100
Revenue	9	Program service revenue (Part VIII, line 2g)			
Be	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		3,285.	4,039.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,464.	6,299.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line		9,988,061.	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		1,247,017.	
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	
es	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines		2,589,627.	
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25)		0.	0.
ă. X	b	Total fundraising expenses (Part IX, column (D), line 25)	8,697.		
ш	1/	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	_	2,644,568.	4,394,419.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) \dots		6,481,212.	
	19	Revenue less expenses. Subtract line 18 from line 12		3,506,849.	-3,768,577.
Net Assets or Fund Balances			LE	Beginning of Current Year	End of Year
sset	20	Total assets (Part X, line 16)		12,834,469.	9,444,025.
TA A	21	Total liabilities (Part X, line 26)		1,226,614.	
캺	22	Net assets or fund balances. Subtract line 21 from line 20		11,607,855.	7,839,278.
	art II	Signature Block			
		alties of perjury, I declare that I have examined this return, including accompanying so			ny knowledge and belief, it is
true	, corre	ct, and complete. Declaration of preparer (other than officer) is based on all information	on of which prepar	er has any knowledge.	
Sig	ın	Signature of officer		Date	
He	re	MICHAEL JENKINS, PRESIDENT			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check L	PTIN
Pai	d			self-employ	
Pre	parer	Firm's name GELMAN, ROSENBERG & FREEDMAN		Firm's EIN	52-1392008
Use	Only	Firm's address 4550 MONTGOMERY AVE SUITE 65	0N		
		BETHESDA, MD 20814-2930		Phone no. (3	01) 951-9090
Ma	y the I	RS discuss this return with the preparer shown above? (see instructions)			X Yes No

Pa	rt 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:
	FOREST TRENDS WORKS TO EXPAND THE VALUE OF FORESTS TO SOCIETY; TO
	PROMOTE SUSTAINABLE FOREST MANAGEMENT AND CONSERVATION BY CREATING AND
	CAPTURING MARKET VALUES FOR ECOSYSTEM SERVICES; TO SUPPORT INNOVATIVE
	PROJECTS AND COMPANIES THAT ARE DEVELOPING THESE NEW MARKETS; AND TO
2	Did the organization undertake any significant program services during the year which were not listed on
	the prior Form 990 or 990-EZ?
	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?
	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 \$ 3,260,400 • including grants of \$ 496,232 •) (Revenue \$)
	FOREST TRADE AND FINANCE: TO CONSERVE FORESTS, INVESTMENT AND TRADE IN
	FOREST PRODUCTS THAT REWARD SUSTAINABLE FOREST MANAGEMENT IN COMMERCIAL
	TERMS. FOREST TRENDS HAS BEEN AGGRESSIVELY ENGAGED TO ENCOURAGE
	SUSTAINABLE FOREST MANAGEMENT AND FOREST TRADE POLICIES. WE HAVE ALSO
	LAUNCHED A GLOBAL FOREST FINANCE INITIATIVE WITH THE GOAL OF RAISING
	TRANSPARENCY AND ACCOUNTABILITY, AND ULTIMATELY FOR IMPROVING PRACTICES
	BY FINANCIAL INSTITUTIONS THAT FUND FORESTRY INVESTMENT.
41-	(Code:) (Expenses \$ 1,767,508 • including grants of \$ 802,773 •) (Revenue \$ 1,498 •)
4b	(Code:) (Expenses \$ 1,767,508 including grants of \$ 802,773) (Revenue \$ 1,498) THE FOREST TRENDS "WATER & MARINE" PROGRAM SUPPORTS INNOVATIVE
	ECOSYSTEM SERVICES PROJECTS AS A MEANS TO CATALYZE MARKETS, INFORM
	POLICY AND BUILD CAPACITY IN LATIN AMERICA AND AFRICA. THE "WATER &
	MARINE" PROGRAM STRATEGICALLY INVESTS IN THE DEVELOPMENT PHASE OF
	PROJECTS WITH STRONG COMMUNITY AND BIODIVERSITY BENEFITS, ENABLING
	PROJECTS AND LOCAL PARTNERS TO REACH THE POINT WHERE THEY CAN
	EFFECTIVELY ENGAGE PRIVATE INVESTORS OR BUYERS ON SOLID, EQUITABLE
	FOOTING. THE "WATER & MARINE" PROGRAM PROVIDES A SUITE OF TECHNICAL,
	BUSINESS AND LEGAL SUPPORT TO HELP LOCAL PARTNERS GROW THEIR PROJECTS,
	DRAWING BOTH ON ITS OWN SPECIALISTS AND THE KATOOMBA GROUP'S EXTENSIVE
	NETWORK OF LEADING EXPERTS AND PRACTITIONERS AROUND THE WORLD.
_	
4c	(Code:) (Expenses \$1, 308, 708 • including grants of \$255, 676 •) (Revenue \$)
	ECOSYSTEM MARKET PLACE: PROVIDES COMMERCIALLY AND SOCIALLY VALUABLE
	INFORMATION TO A WIDE RANGE OF ACTORS WHO WILL BE IMPORTANT IN THE
	ENVIRONMENTAL MARKETS.
	Other program convices (Deceribe in Schedule O.)
4d	Other program services (Describe in Schedule O.) (Expenses \$ 1,830,119 • including grants of \$ 182,178 •) (Revenue \$)
	. 0 166 725
16	Total program service expenses 🚩 💮 🗸 🕹 🗸 🗸 🗸 🗸 🗸

332002 10-29-13

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	4	х	
2	If "Yes," complete Schedule A	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
3	public office? If "Yes," complete Schedule C, Part I	3		Х
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	4		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	5		Х
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	6		Х
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	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		х
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	9		Х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	Х	
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	11b		Х
С	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	11c		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	44.1		Х
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d 11e	Х	
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	1 Ie		
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	11f	х	
100	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
120	Schedule D, Parts XI and XII	12a		Х
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	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	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	14b	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		, I	
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	Х	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	40		Х
17	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		
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	17		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	18		Х
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	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20 b		

Part IV Checklist of Required Schedules (continued)

			Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No", go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a	05-		х
h	disqualified person during the year? If "Yes," complete Schedule L, Part I Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	25a		22
b	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schodulo I Part I	25b		х
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or	200		
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so,			
	complete Schedule L, Part II	26		Х
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		Х
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 current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		Х
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		Х
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			.,
	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Α.
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations?	30		
31	If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	<u> </u>		
	Schedule N, Part II	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	Х	
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Х	
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)? If "Yes," complete Schedule R, Part V, line 2	35b	X	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			v
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	07		Х
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		_^
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Х	
	Hote: All 1 of the 300 files are required to complete of leading of	1 30		ı

| 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	1a	29			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and re	eportat	ole gaming			
	(gambling) winnings to prize winners?			1c	X	
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	41			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns	ทร?		2 b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions	s)				
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?			За		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule	0		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other	authori	ty over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial	accour	nt)?	4a		Х
b	If "Yes," enter the name of the foreign country:					
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial A	Accoun	its.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa		T T	5b		Х
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5с		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the					
	any contributions that were not tax deductible as charitable contributions?			6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contribut					
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	$ Did the organization \ receive \ a \ payment \ in \ excess \ of \$75 \ made \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ send \ excess \ of \$75 \ made \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ send \ excess \ of \$75 \ made \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ send \ excess \ of \$75 \ made \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ send \ excess \ of \$75 \ made \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ send \ excess \ of \$75 \ made \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ send \ excess \ of \$75 \ made \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ send \ excess \ excess \ partly \ as \ a \ contribution \ and \ partly \ for \ goods \ and \ send \ excess \ e$	vices pr	ovided to the payor?	7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w	as requ	uired			
	to file Form 8282?			7с		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of	ontrac	t?	7e		Х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit control	act? .		7f		Х
g	If the organization received a contribution of qualified intellectual property, did the organization file Formation of the organization file Formation (in the organization of the organiz	orm 889	99 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization			7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Di					
	$organization, or a donor \ advised \ fund \ maintained \ by \ a \ sponsoring \ organization, \ have \ excess \ business \ holdings \ at$	any time	e during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.		37 / 3			
а	Did the organization make any taxable distributions under section 4966?		N/A	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		N/A	9b		
10	Section 501(c)(7) organizations. Enter:					
а	Initiation fees and capital contributions included on Part VIII, line 12 N/A	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:	۱ ا				
а	Gross income from members or shareholders N/A	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against					
40	amounts due or received from them.)	11b		40		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form			12a		
	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.		N/A	100		
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
L	Note. See the instructions for additional information the organization must report on Schedule O.					
D	Enter the amount of reserves the organization is required to maintain by the states in which the	126				
_	organization is licensed to issue qualified health plans	13b 13c				
	Enter the amount of reserves on hand Did the organization receive any payments for indoor tanning services during the tax year?			14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule			14b		
N	11 100, has it most a 1 offir 120 to report those payments: ii 110, provide air explanation in contenti	- 🗸			990	(2013)

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response

	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule C	D. See I	instructions.				
	Check if Schedule O contains a response or note to any line in this Part VI						X
Sect	ion A. Governing Body and Management						
	<u> </u>				Y	es	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a		19			
	If there are material differences in voting rights among members of the governing body, or if the governing						
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.						
	Enter the number of voting members included in line 1a, above, who are independent	1b		18			
	Did any officer, director, trustee, or key employee have a family relationship or a business relationsh	ip with	anv other				
	officer, director, trustee, or key employee?			2			Х
	Did the organization delegate control over management duties customarily performed by or under the			···			
	of officers, directors, or trustees, or key employees to a management company or other person?			3	.		X
	Did the organization make any significant changes to its governing documents since the prior Form						Х
	Did the organization become aware during the year of a significant diversion of the organization's as						Х
	Did the organization have members or stockholders?						Х
	Did the organization have members, stockholders, or other persons who had the power to elect or a			···			
	more members of the governing body?			78	a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,	stockh	olders, or	···			
	persons other than the governing body?			71	,		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the ye	ar by th	e following:				
а	The governing body?			8	a 2	X	
	Each committee with authority to act on behalf of the governing body?				5 2	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be re	ached	at the				
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9			Х
Sect	ion B. Policies (This Section B requests information about policies not required by the Internal F	Revenu	e Code.)				
				_	Y	es	No
10a	Did the organization have local chapters, branches, or affiliates?			10	а		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such of	chapter	s, affiliates,				
	and branches to ensure their operations are consistent with the organization's exempt purposes? \cdot			10	_		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing boo	dy befo	ore filing the form	? 11	a 2	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.						
						X	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give ris			12	b 2	X	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If " $^{"}$				١.		
	in Schedule O how this was done					X	
	Did the organization have a written whistleblower policy?					X	
	Did the organization have a written document retention and destruction policy?			14	1 2	X	
15	Did the process for determining compensation of the following persons include a review and approv	al by ir	ndependent				
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision				١.		
	The organization's CEO, Executive Director, or top management official					X	37
	Other officers or key employees of the organization			15	b	_	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).						
	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrange						37
	taxable entity during the year?			16	a	_	X
	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluation	-	· ·				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the orga	anizatio	n's		.		
Cool	exempt status with respect to such arrangements?			16	b		
	ion C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶ NONE						
		T (C	ion FO1(=\(0\)= ===	h.A. c c. !	ab!a		
	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-	ı (Seci	.ion 501(c)(3)s or	ıy) aval	auie		
	for public inspection. Indicate how you made these available. Check all that apply. X Own website Another's website X Upon request Other (explain	n in Ca	hedule (A)				
10				and fin	ono!	al.	
	Describe in Schedule O whether (and if so, how), the organization made its governing documents, c	UTITICE	or interest policy	, and ill	iai iCla	1 1	
	statements available to the public during the tax year. State the name, physical address, and telephone number of the person who possesses the books a	and ra-	ords of the area	nizotio:-			
	State the name, physical address, and telephone number of the person who possesses the books a ${ t MICHAEL \ JENKINS} - 202-298-3000$	anu rec	orus or trie orgal	nzation	_		

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.

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

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

(A)	(B)	l	111120	(0		прс	iisat	(D)	(E)	(F)
Name and Title	Average hours per week	box,	not cl unles	Posi heck i ss pei	ition more rson i	than is bot or/trus	h an	Reportable compensation from	Reportable compensation from related	Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(1) MICHAEL JENKINS	40.00	,,		37				250 017	0	22 554
PRESIDENT	4.00	Х		Х		_		250,917.	0.	23,554.
(2) OLAF JOHANSSON	0.50	. I		х				0	0.	0
CHAIR (3) SERGEY TSPLENKOV	0.50	Х		Λ		<u> </u>		0.	0.	0.
	0.50	х		х				0.	0.	0
VICE CHAIR (4) BETTINA VON HAGEN	0.50	Δ		Λ		<u> </u>		0.	0.	0.
	0.30	х		х				0.	0.	0.
VICE CHAIR, US (5) JOHN BEGLEY	0.50	Λ		Λ		\vdash		0.	0.	
TREASURER	0.30	х		х				0.	0.	0.
(6) JOHN EARHART	0.50	21						•	0.	•
SECRETARY	0.30	x		Х				0.	0.	0.
(7) MATT ARNOLD	0.50	22				┢		•	0.	•
DIRECTOR	0.30	x						0.	0.	0.
(8) DAVID BRAND	0.50							•	•	
DIRECTOR	0.50	x						0.	0.	0.
(9) COLIN M. LE DUC	0.50							-		
DIRECTOR		х						0.	0.	0.
(10) RICHARD BURRETT	0.50							-	_	
DIRECTOR		x						0.	0.	0.
(11) LINDA COADY	0.50									
DIRECTOR		Х						0.	0.	0.
(12) SALLY COLLINS	0.50									
DIRECTOR		Х						0.	0.	0.
(13) RANDY HAYES	0.50									
DIRECTOR		Х						0.	0.	0.
(14) HANS HOOGEVEEN	0.50									
DIRECTOR		Х						0.	0.	0.
(15) MIGUEL SEREDIUK MILANO	0.50									
DIRECTOR		Х						0.	0.	0.
(16) DANIEL NEPSTAD	0.50									
DIRECTOR		Х				<u> </u>		0.	0.	0.
(17) YUSUF OLE PETENYA	0.50							_		_
DIRECTOR		Х						0.	0.	0.

332007 10-29-13

Form 990 (2013) FOREST T	RENDS AS	SSC	CC:	IA.	ric	NC			52-2135	531	Р	age 8
Part VII Section A. Officers, Directors, Tru	stees, Key Em	ploy	ees	, an	d Hi	ghe	st C	ompensated Employe	es (continued)			
(A)	(B)			•	C)			(D)	(E)		(F)	
Name and title	Average hours per week (list any	box	not c	heck ss pe	rson	than is bot or/trus	h an	Reportable compensation from the	Reportable compensation from related organizations	an	timate nount other pensa	of
	hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	fr org and	om th anizat d relat anizati	e tion ted
(18) MARTHA ISABEL RUIZ CORZO	0.50							_	_			_
DIRECTOR		Х						0.	0.			0.
(19) MARK BIERBOWER DIRECTOR	0.50	X						0.	0.			0.
(20) JOSE BORGES	40.00											
DIRECTOR OF COMMUNITIES PROGRAM						Х		122,749.	0.	2	2,8	89.
(21) KERSTIN CANBY	40.00											
DIRECTOR OF FOREST TRADE FINANCE						Х		123,045.	0.		9,7	05.
(22) DAVID TEPPER DIRECTOR PUBLIC/PRIVATE FINANCE	40.00					x		116,747.	0.	1	9,7	23.
(23) PETER CANINE	40.00								•			
DIRECTOR OF FINANCE		1				Х		122,082.	0.	2	5,4	35.
(24) DEBORAH MCKAY	40.00							•				
DIRECTOR OF OPERATIONS						Х		103,334.	0.	1	3,0	85.
1b Sub-total	•							838,874.	0.	11	4,3	91.
c Total from continuation sheets to Part \								0.	0.			0.
d Total (add lines 1b and 1c)							1	838,874.	0.	11	4,3	91.
Total number of individuals (including but compensation from the organization								eceived more than \$100	,000 of reportable			
componitation from the organization											Yes	No
3 Did the organization list any former office line 1a? If "Yes," complete Schedule J for										3		х
4 For any individual listed on line 1a, is the s										٥		
and related organizations greater than \$1	50,000? <i>If</i> "Yes,	" co	mple	ete S	Sche	edule	e J fo	or such individual		4	Х	
5 Did any paragn listed on line 1e receive or	ocarilo compo	aaat	ion f	Fram	on	,,,,,,,	olote	ad arganization or indivi	dual for conject			1

Section B. Independent Contractors

rendered to the organization? If "Yes," complete Schedule J for such person

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
KERRY TEN KATE, CRONDALL RD, CROOKHAM VILL., HAMPSHIRE, UNITED KINGDOM GU515	DIRECT BUSINESS & BIODIVERSITY CONSLT.	137,752.
FRANK HICKS, ECO-RESIDENTIAL VILLA REAL, SANTA ANA, COSTA RICA P-31	PROGRAM CONTRACTOR	124,026.
AMREI VON HASE, 70 ROSMEAD AVE., KENILWORTH, CAPETOWN, SOUTH AFRICA 7740	TECH. & SCIENTIFIC CONSULTING	110,512.

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

Form 990 (2013) FOREST
Part VIII | Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. Total revenue Resid or Pleasted or Display Children Schedule O contains a response or note to any line in this Part VIII. Total revenue Resid or Schedule O contains a response or note to any line in this Part VIII. Total revenue Resid or Children Chil			Check if Schedule O cont	ains a resnonse	or note to any li	ne in this Part VIII			
2 a CONTRACT REVENUE 900099 1,498 1,498 1,498 1,498 2 2 2 2 2 2 2 2 2			Check if Schedule O Cont.	airis a response	or note to any ii	(A) Total revenue	Related or exempt function	Unrelated business	from tax under
2 a CONTRACT REVENUE 900099 1,498 1,498 1,498 1,498 2 2 2 2 2 2 2 2 2	ts z	1 a	Federated campaigns	1a					
2 a CONTRACT REVENUE 900099 1,498 1,498 1,498 1,498 2 2 2 2 2 2 2 2 2	ig a			I					
2 a CONTRACT REVENUE 900099 1,498 1,498 1,498 1,498 2 2 2 2 2 2 2 2 2	S, G	c							
2 a CONTRACT REVENUE 900099 1,498 1,498 1,498 1,498 2 2 2 2 2 2 2 2 2	ilar,								
2 a CONTRACT REVENUE 900099 1,498 1,498 1,498 1,498 2 2 2 2 2 2 2 2 2	ini.				978,463.				
2 a CONTRACT REVENUE 900099 1,498 1,498 1,498 1,498 2 2 2 2 2 2 2 2 2	ţi	f	All other contributions, gifts, grant						
2 a CONTRACT REVENUE 900099 1,498 1,498 1,498 1,498 2 2 2 2 2 2 2 2 2			similar amounts not included abov	ve 1f 4,	234,829.				
2 a CONTRACT REVENUE 900099 1,498 1,498 1,498 1,498 2 2 2 2 2 2 2 2 2	g	g	Noncash contributions included in lines	1a-1f: \$					
2 a CONTRACT REVENUE 900099 1,498 1,	<u>8</u> 6	h	Total. Add lines 1a-1f		<u></u>	5,213,292.			
Total									
Total, Add lines 2a.21	<u>8</u>	2 a	CONTRACT REVENU	E	900099	1,498.	1,498.		
Total, Add lines 2a.21	e S	b							
Total, Add lines 2a.21	n Si	c	;						
Total, Add lines 2a.21	Par	d	l						
Total, Add lines 2a.21	<u>5</u> _								
3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax exempt bond proceeds 5 Royalties (i) Real (ii) Personal 6 a Gross rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 4 Regain or (loss) 8 a Gross income from fundralising events (not including \$\frac{1}{2}\$ of contributions reported on line 1c). See Part IV, line 18 b Less: direct expenses b C Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances a b Less: cost of goods sold c Net income or (loss) from sales of inventory Miscellaneous Revenue Business Code 11 a MISCELLANEOUS 9 0 0 0 9 9 6 , 299 . 6 , 299 . 6 , 299 . 6 , 299 . 6 , 299 . 6 , 299 . 6 , 299 . 7 a Gross income from gaming activities 10 a Gross sales of inventory, less returns and allowances a b Less: cost of goods sold c Net income or (loss) from sales of inventory Miscellaneous Revenue Business Code 11 a MISCELLANEOUS 4 All other revenue 4 a , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 4 , 039 . 4 6 , 099 . 6 , 299 . 6 , 299 . 6 , 299 . 7 a Gross sales of inventory in the sale of inventory	۱ ۳					1 400			
other similar amounts) Income from investment of tax-exempt bond proceeds Royalties Royalties G a Gross rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) c Gain or (loss) d Net g	\blacksquare					1,498.			
A Income from investment of tax-exempt bond proceeds S Royalties (i) Real (ii) Personal		3				4 020			4 020
Securities Sec		_				4,039.			4,039.
(i) Personal (ii) Personal (iii) Personal Pe					-				
6 a Gross rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) d Net gain or (loss) d Net gain or (loss) b 8 a Gross income from fundraising events (not including \$		5	Royalties						
b Less: rental expenses		•	0	(i) Real	(ii) Personal	-			
C Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) d Net gain or (loss) 8 a Gross income from fundralising events (not including \$						-			
d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) 8 a Gross income from fundraising events (not including \$						-			
7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) of contributions reported on line 1c). See Part IV, line 18 a b Less: direct expenses b c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities See Part IV, line 19 a b Less: direct expenses See Part IV, line 19 a b Less: direct expenses See Part IV, line 19 a b Less: direct expenses See Part IV, line 19 a b Less: direct expenses See Part IV, line 19 a b Less: direct expenses See Part IV, line 19 a b Less: direct expenses See Part IV, line 19 a b Less: direct expenses See Part IV, line 19 a b Less: direct expenses See Part IV, line 19			. ,						
assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 b Less: direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 a b Less: direct expenses c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances a b Less: cost of goods sold c Net income or (loss) from sales of inventory Miscellaneous Revenue Business Code 11 a MTSCELLANEOUS 900099 6,299. 6,299. 6,299. 7 Total. Add lines 11a-11d									
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and sales expenses c Gain or (loss) d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 a b Less: direct expenses b c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 a b Less: direct expenses b c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances a b Less: cost of goods sold b c Net income or (loss) from sales of inventory Miscellaneous Revenue 11 a MISCELLANEOUS b c d All other revenue e Total. Add lines 11a-11d		h	•			-			
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d Net gain or (loss)									
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9 a Gross income from gaming activities. See Part IV, line 19 a b Less: direct expenses c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances a b Less: cost of goods sold c Net income or (loss) from sales of inventory Miscellaneous Revenue Business Code 11 a MISCELLANEOUS 900099 6,299. 6,299. 6,299. 6,299. 12 Total revenue. See instructions. 5,225,128. 1,498. 0.10,338.	٥								
Part IV, line 19 b Less: direct expenses c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Miscellaneous Revenue 11 a MISCELLANEOUS 900099 6,299. 6,299. 6,299. 12 Total revenue. See instructions. 5,225,128. 1,498. 0.10,338.				-					
b Less: direct expenses b C Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances a b Less: cost of goods sold b C Net income or (loss) from sales of inventory Miscellaneous Revenue Business Code 11 a MISCELLANEOUS 900099 6,299. 6,299. 6,299. 6,299. 6,299. 6,299. 12 Total revenue. See instructions. 5,225,128. 1,498. 0. 10,338.									
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Miscellaneous Revenue Business Code 11 a MISCELLANEOUS 900099 6,299. 6,299. b C C C d All other revenue D 6,299. 12 Total revenue. See instructions. 5,225,128. 1,498. 0.10,338.		b	Less: cost of goods sold	b					
11 a MISCELLANEOUS 900099 6,299. 6,299. 6,299. b C		С	Net income or (loss) from sale	s of inventory	<u></u>				
b				e					
c d All other revenue e Total. Add lines 11a-11d ► 6,299. 12 Total revenue. See instructions. ► 5,225,128. 1,498. 0. 10,338.		11 a	MISCELLANEOUS		900099	6,299.			6,299.
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e Total. Add lines 11a-11d									
12 Total revenue. See instructions.						6 000			
							1 400	^	10 220
	33200		iotal revenue. See instructions.		<u></u>	D,445,148.	1,490.	0	

Part IX | Statement of Functional Expenses

	ion 501(c)(3) and 501(c)(4) organizations must com		er organizations must co	mplete column (A).	_
0001	Check if Schedule O contains a respon				X
	not include amounts reported on lines 6b.	(A)	(B) Program service	(C)	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to governments and			g	
•	organizations in the United States. See Part IV, line 21	9,819.	9,819.		
2	Grants and other assistance to individuals in		,		
	the United States. See Part IV, line 22				
3	Grants and other assistance to governments,				
	organizations, and individuals outside the				
	United States. See Part IV, lines 15 and 16	1,727,040.	1,727,040.		
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	274,471.	258,003.	8,234.	8,234.
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	2,059,526.	1,828,526.	196,105.	34,895.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	141,088.	125,238.	13,466.	2,384. 3,821.
9	Other employee benefits	211,789.	188,963.	19,005.	3,821.
10	Payroll taxes	175,553.	156,858.	15,472.	3,223.
11	Fees for services (non-employees):				
а	Management				
b	Legal	1,909.		1,909.	
С	Accounting	73,575.	27,923.	45,652.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	,				
	column (A) amount, list line 11g expenses on Sch O.)	2,548,226.	2,521,059.		27,167.
12	Advertising and promotion	115 120	20 850	FF 004	4.62
13	Office expenses	115,139.	39,752.	75,224.	163.
14	Information technology	13,080.	12,708.	237.	135.
15	Royalties	026 274	01 010	154 000	
16	Occupancy	236,374.	81,218.	154,823.	333.
17	Travel	594,085.	507,733.	70,093.	16,259.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	F10 410	400 001	10 717	404
19	Conferences, conventions, and meetings	512,412. 1,125.	499,201. 386.	12,717.	494.
20	Interest	⊥,⊥∠5•	380.	131.	2.
21	Payments to affiliates	7,201.	2,474.	4,717.	10.
22	Depreciation, depletion, and amortization	7,201.	2,474.	5,020.	11.
23	Insurance Other expenses, Itemize expenses not covered	7,005.	2,034.	3,040.	11.
24	above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A)				
	amount, list line 24e expenses on Schedule O.)	4=4			, = , =
а	PUBLICATIONS	171,144.	166,015.	3,610.	1,519.
b	BAD DEBT	79,376.		79,376.	
С	ONLINE SUBSCRIPTIONS	23,442.	8,055.	15,354.	33.
d	EQUIP. MAINTENANCE	5,111.	1,756.	3,348.	7.
	All other expenses	4,555.	1,374.	3,174.	7.
25	Total functional expenses. Add lines 1 through 24e	8,993,705.	8,166,735.	728,273.	98,697.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				Form 990 (2013)
3.3.0 U	0 10-29-13				

Form 990 (2013)

Part X | Balance Sheet

Pa	rt X	Balance Sheet					
		Check if Schedule O contains a response or not	e to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		1,599,832.	1	435,287.	
	2	Savings and temporary cash investments			1,945,055.	2	1,537,484.
	3	Pledges and grants receivable, net		8,856,603.	3	6,798,676.	
	4	Accounts receivable, net		354,037.	4	578,069.	
	5	Loans and other receivables from current and for		•			
		trustees, key employees, and highest compensations		· · · · · · · · · · · · · · · · · · ·			
		Part II of Schedule L		5			
	6	Loans and other receivables from other disquali		<u> </u>			
		section 4958(f)(1)), persons described in section	-	·			
		employers and sponsoring organizations of sec		-			
S		employees' beneficiary organizations (see instr).		·		6	
Assets	7	Notes and loans receivable, net				7	
As	8	Inventories for sale or use				8	
	9				2,777.	9	33,761.
	1	Land, buildings, and equipment: cost or other	I I		2,,,,,	٦	3377323
	""	basis. Complete Part VI of Schedule D	102	214.191.			
	b		10a	214,191. 208,451.	12,941.	10c	5,740.
	11	Investments - publicly traded securities	100			11	377200
	12	Investments - other securities. See Part IV, line		12			
	13	Investments - program-related. See Part IV, line		13			
	14			14			
	15	Intangible assets Other assets. See Part IV, line 11	63,224.	15	55,008.		
	16	Total assets. Add lines 1 through 15 (must equ			12,834,469.	16	9,444,025.
	17	Accounts payable and accrued expenses			700,327.	17	1,211,503.
	18	Grants payable	,	18			
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
G	22	Loans and other payables to current and former		T			
ij		key employees, highest compensated employee					
Liabilities		Complete Part II of Schedule L				22	
<u>:</u>	23	Secured mortgages and notes payable to unrela				23	
	24	Unsecured notes and loans payable to unrelate			450,000.	24	300,000.
	25	Other liabilities (including federal income tax, pa					,
		parties, and other liabilities not included on lines					
		Schedule D			76,287.	25	93,244.
	26	Total liabilities. Add lines 17 through 25			1,226,614.	26	1,604,747.
		Organizations that follow SFAS 117 (ASC 958			·		
S		complete lines 27 through 29, and lines 33 ar		·			
ž	27	Unrestricted net assets			-321,363.	27	-193,338.
sala	28	Temporarily restricted net assets			11,929,218.	28	8,032,616.
Ā	29			<u></u>		29	
Net Assets or Fund Balances		Organizations that do not follow SFAS 117 (A					
ō		and complete lines 30 through 34.					
ets	30	Capital stock or trust principal, or current funds		30			
Ass	31	Paid-in or capital surplus, or land, building, or ed	quipmen	t fund		31	
et /	32	Retained earnings, endowment, accumulated in	come, c	or other funds		32	
Z	33	Total net assets or fund balances		11,607,855.	33	7,839,278.	
	34	Total liabilities and net assets/fund balances			12,834,469.	34	9,444,025.

Pa	Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI			<u></u>		
1	Total revenue (must equal Part VIII, column (A), line 12)	1		, 22		
2	Total expenses (must equal Part IX, column (A), line 25)	2	8	, 99	3,7	<u>05.</u>
3	Revenue less expenses. Subtract line 2 from line 1	3				77.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	11	, 60'	7,8	<u>55.</u>
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain in Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,					
	column (B))	10	7,	, 83	9,2	78.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					Ш
			_		Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		[
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	Ο.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		<u> </u>
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis	,			
	consolidated basis, or both:					
	Separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,				
	review, or compilation of its financial statements and selection of an independent accountant?		L	2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain in Sch	edule O	·.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si	ngle Au	dit			
	Act and OMB Circular A-133?			За		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ired aud	dit [T		
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		<u></u>	3b		
				Form	990	(2013)

SCHEDULE A

Department of the Treasury

(Form 990 or 990-EZ)

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

➤ Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

Inspection

Internal Revenue Service Name of the organization

FOREST TRENDS ASSOCIATION

Employer identification number 52-2135531

Part I	Reason	for Public Char	ity Status (All organiz	ations mu	st complet	e this part	:.) See inst	ructions.				
The orga	nization is not a	a private foundation	because it is: (For lines 1	1 through	11, check	only one b	ox.)					
1	A church, co	nvention of churches	s, or association of churc	ches desc	ribed in se	ction 170	(b)(1)(A)(i)					
2	A school des	described in section 170(b)(1)(A)(ii). (Attach Schedule E.)										
з 🗌		or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).										
4	A medical res	al research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name,										
	city, and stat											
5	1	ganization 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	1		ent or governmental unit	t describe	d in sectio	n 170(b)(1	I)(A)(v).					
7 X			eives a substantial part					r from the	general	public de	scribed	in
•	_	(b)(1)(A)(vi). (Comple	•	o ou.pp		90.0			90	P 4.10 .10 4.10		
8	1		section 170(b)(1)(A)(vi). ((Complete	Part II)							
9 🗆	1		eives: (1) more than 33 1			rom contri	butions m	nembershi	n fees a	nd aross	receipts	from
• —	-	•	nctions - subject to certa					· ·		-	-	
			axable income (less sect									
		509(a)(2). (Complete	•		,,, ,, o,,,, b,	011100000	zoquii ou b	y and orga	. neation	artor our	0 00, 10	
10			perated exclusively to te	st for publ	ic safety S	See sectio	n 509(a)(4	1).				
11		-	perated exclusively for the	· -	-			-	v out the	nurnose	s of one	or
	J		ations described in section		′ '		,		,			O.
			organization and comple		•		.,. 000 000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,(-,		071 111011	
	a Type I			ype III - Fu			d	Typ	e III - No	n-functior	nally inte	arated
е 🗆	1		at the organization is not		•	•		• •			•	-
		•	han one or more publicly		-	-	-		•	-		
f			ten determination from t						()()		()()	
		rganization, check th										
g	•	•	organization accepted ar					owina pers	sons?			
J			lirectly controls, either al								Yes	No
											(i)	
	-		n described in (i) above?									
			person described in (i) o									
h			about the supported org									
		Ü		9	. ,							
(i) Nam	e of supported	(ii) EIN	(iii) Type of organization	(iv) Is the c	rganization	(v) Did you	ı notify the	(vi) ls	the .	(vii) Amo	unt of mo	netary
` '	ganization	(11) 2.11	(described on lines 1-9	in col. (i) lis		organizat		organizátio (i) organiz	on in col. ed in the		support	notal y
				governing	document?	(i) of your	support?	(i) organiz U.S	.?		• •	
			(see instructions))	Yes	No	Yes	No	Yes	No			
	· · · · · · · · · · · · · · · · · · ·											
Γotal												

332021 09-25-13

Form 990 or 990-EZ.

LHA For Paperwork Reduction Act Notice, see the Instructions for

Schedule A (Form 990 or 990-EZ) 2013

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.)

Sec	ction A. Public Support							
Cale	ndar year (or fiscal year beginning in) 🖊	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total	
1	Gifts, grants, contributions, and membership fees received. (Do not							
	include any "unusual grants.")	5,907,839.	5,793,791.	10,145,303.	9,812,032.	5,213,292.	36,872,257.	
2	Tax revenues levied for the organ-							
	ization'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	5,907,839.	5,793,791.	10,145,303.	9,812,032.	5,213,292.	36,872,257.	
5								
	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)						3,023,675.	
	Public support. Subtract line 5 from line 4.						33,848,582.	
Sec	ction B. Total Support							
	ndar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total	
7	Amounts from line 4	5,907,839.	5,793,791.	10,145,303.	9,812,032.	5,213,292.	36,872,257.	
8	Gross income from interest,							
	dividends, payments received on							
	securities loans, rents, royalties	6 510		4 064	2 225	4 000	04 000	
	and income from similar sources	6,718.	6,826.	4,064.	3,285.	4,039.	24,932.	
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	12 602	16,692.	3,938.	2,464.	6,299.	42,076.	
	assets (Explain in Part IV.)	12,683.	10,092.	3,930.	2,404.	0,499.	36,939,265.	
	Total support. Add lines 7 through 10	-4- (!44!				12 1	,317,319.	
	Gross receipts from related activities, First five years. If the Form 990 is for			d fourth or fifth to			, 517, 517.	
13	organization, check this box and stop	-			-			
Sec	ction C. Computation of Publi							
14	Public support percentage for 2013 (li	ine 6. column (f) di	vided by line 11. c	olumn (f))		14	91.63 %	
	Public support percentage from 2012					15	91.26 %	
	33 1/3% support test - 2013. If the o					nore, check this bo	x and	
	stop here. The organization qualifies	as a publicly supp	orted organization				▶ X	
b	33 1/3% support test - 2012. If the o							
	and stop here. The organization quali	fies as a publicly s	supported organiza	ation				
17a	10% -facts-and-circumstances test							
	and if the organization meets the "fac-	ts-and-circumstan	ces" test, check th	is box and stop h	ere. Explain in Par	t IV how the organ	ization	
	meets the "facts-and-circumstances"	test. The organiza	tion qualifies as a	publicly supported	organization		▶□	
b	10% -facts-and-circumstances test	t - 2012. If the org	anization did not c	heck a box on line	13, 16a, 16b, or	17a, and line 15 is	10% or	
	more, and if the organization meets th	ne "facts-and-circu	mstances" test, ch	neck this box and s	stop here. Explain	in Part IV how the		
	organization meets the "facts-and-circ	cumstances" test.	The organization o	ualifies as a public	ly supported orga	anization	>	
18								

Schedule A (Form 990 or 990-EZ) 2013

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

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

Section A. Public Support	now, prodec com	proto r art my				
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 per-						
formed, 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 bus-						
iness under section 513						
4 Tax revenues levied for the organ-						
ization's benefit and either paid to						
or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and						
3 received from disqualified persons						
b Amounts included on lines 2 and 3 received						
from other than disqualified persons that						
exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						
Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6		, , , , , , , , , , , , , , , , , , ,	, ,	, ,		.,
10a Gross income from interest,						
dividends, payments received on						
securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income						
(less section 511 taxes) from businesses						
acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business						
activities not included in line 10b, whether or not the business is						
regularly carried on						
12 Other income. Do not include gain						
or loss from the sale of capital						
assets (Explain in Part IV.)						
14 First five years. If the Form 990 is for	the organization's	s first, second, thir	d, fourth, or fifth t	ax vear as a sectic	on 501(c)(3) organiz	ation.
check this box and stop here	· ·		•	•		
Section C. Computation of Publi	c Support Pe	rcentage				
15 Public support percentage for 2013 (li	ne 8, column (f) d	livided by line 13, o	column (f))		15	%
16 Public support percentage from 2012	Schedule A, Part	III, line 15			16	%
Section D. Computation of Inves	tment Incom	e Percentage				
17 Investment income percentage for 20	13 (line 10c, colur	mn (f) divided by lir	ne 13, column (f))		17	%
18 Investment income percentage from 2	:012 Schedule A,	Part III, line 17			18	%
19a 33 1/3% support tests - 2013. If the					33 1/3%, and line 1	7 is not
more than 33 1/3%, check this box ar	nd stop here. The	e organization qual	ifies as a publicly	supported organiz	ation	▶□
b 33 1/3% support tests - 2012. If the	organization did r	not check a box or	line 14 or line 19	a, and line 16 is mo	ore than 33 1/3%,	and
line 18 is not more than 33 1/3%, chec	ck this box and s	top here. The orga	anization qualifies	as a publicly supp	orted organization	
20 Private foundation. If the organization	า did not check a	box on line 14, 19	a, or 19b, check t	his box and see in:	structions	<u> </u>

** PUBLIC DISCLOSURE COPY **

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

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF. ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990 ·

OMB No. 1545-0047

Employer identification number

	FOREST TRENDS ASSOCIATION	52-2135531
Organization type (chec	k one):	
Filers of:	Section:	
Form 990 or 990-EZ	\boxed{X} 501(c)(3) (enter number) organization	
	4947(a)(1) nonexempt charitable trust not treated as a private foundation	
	527 political organization	
Form 990-PF	501(c)(3) exempt private foundation	
	4947(a)(1) nonexempt charitable trust treated as a private foundation	
	501(c)(3) taxable private foundation	
, ,	on is covered by the General Rule or a Special Rule. I (c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Ru	le. See instructions.
-	tion filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in maniplete Parts I and II.	oney or property) from any one
Special Rules		
509(a)(1) and 17	01(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the reg 70(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.	
total contribution	01(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contri ons of more than \$1,000 for use <i>exclusively</i> for religious, charitable, scientific, literary, or edu of cruelty to children or animals. Complete Parts I, II, and III.	
contributions for If this box is che purpose. Do no	01(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributions use <i>exclusively</i> for religious, charitable, etc., purposes, but these contributions did not to ecked, enter here the total contributions that were received during the year for an <i>exclusive</i> to the complete any of the parts unless the General Rule applies to this organization because it able, etc., contributions of \$5,000 or more during the year	al to more than \$1,000. If religious, charitable, etc., received nonexclusively
Caution. An organizatio	n that is not covered by the General Rule and/or the Special Rules does not file Schedule E	3 (Form 990, 990-EZ, or 990-PF),

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to

certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

FOREST TRENDS ASSOCIATION

52-2135531

Part I	Contributors (see instructions). Use duplicate copies of Part I if ac	dditional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$1,101,366.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$511,059.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$\$	Person X Payroll

Name of organization

Employer identification number

FOREST TRENDS ASSOCIATION

52-2135531

T OILED.			2133331
Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$ 168,539.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9		\$ <u>156,936.</u>	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
10		\$\$54,903.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
11		\$111,471.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
12		\$\$	Person X Payroll
323452 10-24	-13	Schedule B (Form	990. 990-EZ. or 990-PF) (2013)

Name of organization **Employer identification number**

FOREST TRENDS ASSOCIATION

52-2135531

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if	f additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		- - - - \$	
		- Γ Ψ	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		-	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		-	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		-	
		- \$	
(a)			
No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		-	
		- - \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		-	
		- - -	
202452 10 0		Schedule R (Form 6	990-F7 or 990-PF\ (2013)

Name of organization Employer identification number

FOREST T	RENDS ASSOCIATION Explicate the religious, charitable, etc., indivi	idual contributions to section 501(c)(7), (8), or (10) organizatio	52-2135531 ns that total more than \$1,000 for the				
i art iii	Exclusively religious, charitable, etc., indivi year. Complete columns (a) through (e) and the the total of exclusively religious, charitable, etc.	e following line entry. For organizatio	ins completing Part III, enter	. ►\$				
	Use duplicate copies of Part III if additiona	Il space is needed.	(Enter this information once.) • •				
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Desc	ription of how gift is held				
_								
		(e) Transfer of gif	<u> </u>					
	Transferee's name, address, an	d ZIP + 4	Relationship of tra	nsferor to transferee				
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Desc	(d) Description of how gift is held				
	(e) Transfer of gift							
	Transferee's name, address, an	Relationship of tra	Relationship of transferor to transferee					
(a) No.			T					
from Part I	(b) Purpose of gift	(c) Use of gift	(d) Desc	ription of how gift is held				
_								
	(e) Transfer of gift							
	Transferee's name, address, an	d ZIP + 4	Relationship of tra	nsferor to transferee				
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Desc	ription of how gift is held				
_								
		(e) Transfer of gif	t					
	Transferee's name, address, an			nsferor to transferee				

323454 10-24-13 Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

Open to Public Inspection

Name of the organization FOREST TRENDS ASSOCIATION **Employer identification number** 52-2135531

Pai	rt I	Organizations Maintaining Donor Advised		s or Accounts.Complete if the
		organization answered "Yes" to Form 990, Part IV, line		(le) Friede and other accounts
			(a) Donor advised funds	(b) Funds and other accounts
1		number at end of year		
2		gate contributions to (during year)		
3		gate grants from (during year)		
4	-	gate value at end of year		
5		e organization inform all donors and donor advisors in w	•	
		e organization's property, subject to the organization's e		
6		e organization inform all grantees, donors, and donor ad		
		aritable purposes and not for the benefit of the donor or		
_	imper	missible private benefit?		
Pai		Conservation Easements. Complete if the orga		Part IV, line 7.
1		se(s) of conservation easements held by the organization	· — · · · · · · · · · · · · · · · · · ·	
		Preservation of land for public use (e.g., recreation or ed	· —	storically important land area
	Щ	Protection of natural habitat	Preservation of a cert	tified historic structure
		Preservation of open space		
2	Comp	lete lines 2a through 2d if the organization held a qualifie	ed conservation contribution in the form	of a conservation easement on the last
	day of	the tax year.		
				Held at the End of the Tax Year
а		number of conservation easements		
b		acreage restricted by conservation easements		
С	Numb	er of conservation easements on a certified historic struc	cture included in (a)	2c
d		er of conservation easements included in (c) acquired af	•	
	listed	in the National Register		2d
3	Numb	er of conservation easements modified, transferred, rele	ased, extinguished, or terminated by the	e organization during the tax
	year 🕽	-		
4	Numb	er of states where property subject to conservation ease	ement is located	
5	Does	the organization have a written policy regarding the perio	odic monitoring, inspection, handling of	
	violati	ons, and enforcement of the conservation easements it I	holds?	Yes
6	Staff a	and volunteer hours devoted to monitoring, inspecting, a	and enforcing conservation easements of	during the year ➤
7	Amou	nt of expenses incurred in monitoring, inspecting, and er	nforcing conservation easements during	g the year 🕨 \$
8	Does	each conservation easement reported on line 2(d) above	satisfy the requirements of section 170	0(h)(4)(B)(i)
	and s	ection 170(h)(4)(B)(ii)?		Yes No
9	In Par	t XIII, describe how the organization reports conservation	n easements in its revenue and expense	e statement, and balance sheet, and
	includ	e, if applicable, the text of the footnote to the organization	on's financial statements that describes	the organization's accounting for
		rvation easements.		
Pai	t III	Organizations Maintaining Collections of		other Similar Assets.
		Complete if the organization answered "Yes" to Form 9		
1a		organization elected, as permitted under SFAS 116 (ASC	•	•
	histor	cal treasures, or other similar assets held for public exhil	bition, education, or research in furthera	ance of public service, provide, in Part XIII,
	the te	xt of the footnote to its financial statements that describ	es these items.	
b	If the	organization elected, as permitted under SFAS 116 (ASC	C 958), to report in its revenue statemen	t and balance sheet works of art, historical
	treasu	res, or other similar assets held for public exhibition, edu	ucation, or research in furtherance of pu	ıblic service, provide the following amounts
		g to these items:		
	(i) R	evenues included in Form 990, Part VIII, line 1		> \$
	(ii) As	ssets included in Form 990, Part X		> \$
2		organization received or held works of art, historical treas		al gain, provide
		llowing amounts required to be reported under SFAS 11		
а	Rever	ues included in Form 990, Part VIII, line 1		
b	Asset	s included in Form 990, Part X		> \$

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

	t III Organizations Maintaining Co	ollections of Ar	rt, Histo	orical Tr	easures, o	r Oth	er Simila	ar Asse	ts (continu	ued)
3	Using the organization's acquisition, accession	n, and other record	s, check	any of the	following that	are a s	ignificant i	use of its	collection	items
	(check all that apply):									
а	Public exhibition	d		oan or exc	hange progra	ms				
b										
С	Preservation for future generations									
4	Provide a description of the organization's col	lections and explain	n how the	y further t	he organizatio	n's exe	empt purpo	se in Par	t XIII.	
5	During the year, did the organization solicit or									
	to be sold to raise funds rather than to be mai								Yes	☐ No
Pai	t IV Escrow and Custodial Arrang								ine 9, or	
	reported an amount on Form 990, Part			· ·				•	·	
1a	Is the organization an agent, trustee, custodia	n or other intermed	liary for c	ontribution	ns or other ass	sets not	tincluded			
	on Form 990, Part X?		-						Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII a									
		•							Amount	
С	Beginning balance						1c			
	Additions during the year									
	Distributions during the year									
f	Ending balance									
2a	Did the organization include an amount on Fo								Yes	□ No
	If "Yes," explain the arrangement in Part XIII.									
	t V Endowment Funds. Complete if									
		(a) Current year		or year	(c) Two years		(d) Three y	ears back	(e) Four	years back
1a	Beginning of year balance	, ,					` '			
b	Contributions									
С	Net investment earnings, gains, and losses									
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the curre	ent vear end balanc	e (line 1a	column (a	a)) held as:					
– a	Board designated or quasi-endowment		%	, σοιαιτιίτ (σ	a)) 1101G GO.					
b	Permanent endowment	%	_′°							
	Temporarily restricted endowment									
·	The percentages in lines 2a, 2b, and 2c should									
За	Are there endowment funds not in the posses	•	ation that	are held a	nd administer	red for t	he organiz	ation		
-	by:	order or the organiza	20011 0100	are mora a	ara darriiriiotoi	00 101 1	ino organiz		Γ.	Yes No
	(i) unrelated organizations								3a(i)	100 110
	(ii) related organizations								3a(ii)	
b	If "Yes" to 3a(ii), are the related organizations	listed as required o	n Schedi	ıle B?						
4	Describe in Part XIII the intended uses of the								00	
	t VI Land, Buildings, and Equipme		WITHOUT TO	ilido.						
	Complete if the organization answered		. Part IV.	line 11a. S	ee Form 990.	Part X.	line 10.			
	Description of property	(a) Cost or o			or other		ccumulate	а	(d) Book	value
	becomplien or property	basis (investn			(other)		preciation	~	(a) Book	value
12	Land	,	' 		, ,					
	Land Buildings		+							
	Leasehold improvements		+					-		
d	Equipment		+	16	0,442.		154,70	02.	5	740.
	Other		- 		3,749.		53,7			0
	Add lines 1a through 1e (Column (d) must ea		Y colum		-		/		5	740.

Solicadic D	(1 01111 000) 2010		
Part VII	Investments	- Other	Secur

Complete if the organization answered "Yes"	to Form 990, Part IV, I		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cos	t 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"		ine 11c. See Form 990, Part X, line 13	3.
(a) Description of investment	(b) Book value	(c) Method of valuation: Cos	t or end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.	. F	· 44.1.0	_
Complete if the organization answered "Yes"		ine 11d. See Form 990, Part X, line 15	
	Description		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)	- 15\		
Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities.	e 15.)		▶
	to Form 000 Dort IV	ing 11g or 11f Cog Form 000 Port V	lina OF
Complete if the organization answered "Yes" 1. (a) Description of liability	to Form 990, Part IV, I	(b) Book value	lifle 25.
		(b) Book value	
(1) Federal income taxes		93,244.	
(2) DEFERRED RENT LIABILITY		93,244•	
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)		03 244	
Total. (Column (b) must equal Form 990, Part X, col. (B) line	e 25.) ►	93,244.	

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII X

Sche	dule D (Form 990) 2013 FOREST TRENDS ASSOCIATION	Ī	52-2	135531 Page
Par	Reconciliation of Revenue per Audited Financial State	ments With Rev	enue per Return.	1
	Complete if the organization answered "Yes" to Form 990, Part IV, line 12	2a.		
1	Total revenue, gains, and other support per audited financial statements		1	5,225,128
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	i i		
а	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)	2d		
	Add lines 2a through 2d		2e	0
	Subtract line 2e from line 1			5,225,128
	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	Other (Describe in Part XIII.)			
	Add lines 4a and 4b		4c	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		_	5,225,128
	t XII Reconciliation of Expenses per Audited Financial State			n.
	Complete if the organization answered "Yes" to Form 990, Part IV, line 12	2a.		
1	Total expenses and losses per audited financial statements		1	8,993,705
	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	Donated services and use of facilities	2a		
	Prior year adjustments			
c	Other losses			
	Other (Describe in Part XIII.)			
	Add lines 2a through 2d		2e	0
	Subtract line 2e from line 1			8,993,705
	Amounts included on Form 990, Part IX, line 25, but not on line 1:			0,000,00
	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	Other (Describe in Part XIII.)			
			40	0
	Add lines 4a and 4b Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			8,993,705
	t XIII Supplemental Information.		5 <u> </u>	0,555,705
		art IV lines the and C	Oh: Dort V. line 4: Dort V	/ line Or Dort VI
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; P			K, IIIIe 2, Part XI,
ines .	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any a	logitional information	1.	
DΔR	T X, LINE 2:			
1 211	I A, LINE Z.			
FYE	LANATION: FOR THE YEARS ENDED DECEMBER 3	11 2013 AN	תו 2012 תו	ı
T122T	EMMITON: TOK THE TEMO EMPER DECEMBER S	71, 2015 AI	VD 2012, 1111	l .
a c c	OCIATION HAS DOCUMENTED ITS CONSIDERATION	N OF FACE	ASC 7/0-10	TNCOME
ADL	OCIATION HAD DOCOMENTED ITS CONDIDENATIO	M OF FASE	ADC /40 IO,	INCOME
ጥአሄ	ES, THAT PROVIDES GUIDANCE FOR REPORTING	י וואוריביסייא דא	ITV TH THEOM	E TAYEC
T 47	ED, THAT FROVIDED GOIDANCE FOR REPORTING	ONCHUININ	ATT TH THEOLE	THAES
74 T	HAS DETERMINED THAT NO MATERIAL UNCERTA	ארת שאש פרי	בדיידראום רוואי	TEV EOD
TINT	HAD DETERMINED THAT NO MATERIAL UNCERTA	TIN THY LOS	TITONS COND	TTT FOR
ᇢᅮᄺ	HED DECOUNTMIAN OF DIGGLOGIDE IN MILE CON	ייידי חסואדסו	NICTAT CMAME	MENTO
<u>ст.</u> т	HER RECOGNITION OR DISCLOSURE IN THE COM	TOTMEN LINE	MCIUD DIALE	TITILI .

THE FEDERAL FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, IS SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE, GENERALLY FOR THREE YEARS AFTER IT IS FILED.

Schedule D (Form 990) 2013 FOREST TRENDS ASSOCIATION	52-2135531 Page 5
Schedule D (Form 990) 2013 FOREST TRENDS ASSOCIATION Part XIII Supplemental Information (continued)	
-	

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

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

► Attach to Form 990. ► See separate instructions.

Open to Public

Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **Employer identification number**

FOREST TRENDS ASSOCIATION 52-2135531 General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b. For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, X the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.) (e) If activity listed in (d) (a) Region (b) Number of (c) Number of (d) Activities conducted in region (f) Total émployees. expenditures offices (by type) (e.g., fundraising, program is a program service, agents, and for and in the region services, investments, grants to describe specific type independent investments contractors recipients located in the region) of service(s) in region in region in region EAST ASIA AND THE CREATE VALUE FOR INVESTMENTS AND TRADE PACIFIC 37 PROGRAM SERVICES 582,318. PROVIDES INFORMATION TO ACTORS WHO WILL BE IMPORTANT IN THE MIDDLE EAST AND NORTH AFRICA PROGRAM SERVICES ENVIRONMENTAL MARKETS 85,169. COLLABORATE TOGETHER IN THE LONG.TERM DEVELOPMENT OF INSTITUTIONS AND SOUTH AMERICA 65 PROGRAM SERVICES 669,122. PROVIDE A FORUM TO DEVELOP A SHARED SUB-SAHARAN AFRICA 14 PROGRAM SERVICES UNDERSTANDING OF PES 1,017,357. PROVIDES INFORMATION TO ACTORS WHO WILL BE EUROPE (INCLUDING IMPORTANT IN THE ICELAND & GREENLAND) 9 PROGRAM SERVICES ENVIRONMENTAL MARKETS 190,083. CONSERVATION 9 COLLABORATION PROGRAM SERVICES NORTH AMERICA 63,662. COLLABORATE IN THE LONG TERM DEVELOPMENT OF INSTITUTIONS AND CENTRAL AMERICA AND THE CARIBBEAN 8 PROGRAM SERVICES POLICIES 7,956. EAST ASIA AND THE GRANTS TO RECIPIENTS PACIFIC n LOCATED IN THE REGION 216,416. 3 a Sub-total 143 2,832,083.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. SEE PART V FOR COLUMN (E) DESCRIPTIONS

0

143

Schedule F (Form 990) 2013

b Total from continuation

and 3b)

sheets to Part I c Totals (add lines 3a

1,510,624.

4,342,707.

Schedule F (Form 990)			SOCIATION	52-21	35531 _{Page 1}			
Part I Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)								
(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region			
SOUTH AMERICA	0		GRANTS TO RECIPIENTS LOCATED IN THE REGION		893,947.			
SUB-SAHARAN AFRICA	0		GRANTS TO RECIPIENTS LOCATED IN THE REGION		526,104.			
SUB-SANAKAN AFRICA	ľ	0	BOCKIED IN THE REGION		320,104.			
NORTH AMERICA	0		GRANTS TO RECIPIENTS LOCATED IN THE REGION		87,791.			
CENTRAL AMERICA AND THE CARIBBEAN	0		GRANTS TO RECIPIENTS LOCATED IN THE REGION		2,782.			
Totals					1,510,624.			

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EAST ASIA AND THE	INDONESIA TIMBER RESEARCH & PROGRAM SUPPORT	17,209.	WIRE	0.		
			MARISMAS NACIONALES REGION CONSERVATION ASSESSMENT	22,200.		0.		
			MARISMAS NACIONALES REGION ECOSYSTEM MAPPING	42,000.	WIRE	0.		
			PERU WATERSHED & ECOSYSTEM SERVICES SUPPORT	28,600.	WIRE	0.		
			GUANABARA BAY WATER POLLUTANTS REDUCTION ANALYSIS & ENVIRONMENTAL	62,354.	WIRE	0.		
			RESEARCH & SUPPORT OF SOUTH AMERICA WATERSHED, CARBON, & REDD+ PROGRAMS	138,713.		0.		
			COLOMBIA REDD+ FINANCE SUPPORT	10,072.		0.		
			AMAZON REDD+ FEASIBILITY RESEARCH	79,600.	WIRE	0.		

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

3 Enter total number of other organizations or entities

20 7

Page 2

FOREST TRENDS ASSOCIATION

32,000.WIRE

0

BRAZIL WATERSHED & ECOSYSTEM SERVICES

SUPPORT

SOUTH AMERICA

Page 2

FOREST TRENDS ASSOCIATION

Part III	Part III can be duplicated if a			ates. Complete i	tine organization answered "Yes"	on Form 990, Pan	TIV, line To.	
(a) ¹	Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Sched	ule F (Form 990) 2013 FOREST TRENDS ASSOCIATION	52-2135531	Page 4
Part	IV Foreign Forms		
1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)	X Yes	□ No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)	Yes	X No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)	Yes	X No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)	Yes	X No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)	Yes	X No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions		

Page 5

Part V | Supplemental Information

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

PART I, LINE 2:

EXPLANATION: FOREST TRENDS PROCEDURES FOR MONITORING THE USE OF GRANTS

AND OTHER ASSISTANCE OUTSIDE THE US:

- MAINTAIN ACTIVE LINES OF COMMUNICATION WITH SUBRECIPIENTS;
- ENSURE PERFORMANCE GOALS ARE ACHIEVED;
- REVIEW TECHNICAL REPORTS;
- REVIEW INVOICES TO ENSURE CHARGES ARE REASONABLY REFLECTIVE OF THE WORK
- PERFORMED; AND
- APPROVE FINAL INVOICES IN A TIMELY MANNER PRIOR TO CLOSEOUT
- ASSIST THE SUBRECIPIENT IN MAKING ANY REQUIRED ADJUSTMENTS TO THE
- ESTABLISHED BUDGET OR SUBCONTRACT, AS NEEDED
- REQUEST ADDITIONAL DOCUMENTATION SUCH AS ORIGINAL RECEIPTS, COPIES OF PAYROLL RECORDS, AND AUDITS, AS NEEDED;
- MAINTAIN DOCUMENTATION OF ALL MONITORING EFFORTS.

ADDITIONAL MONITORING PROCEDURES WILL BE PERFORMED FOR SUBRECIPIENTS

POSING A HIGHER RISK. THE FOLLOWING IS A LIST OF ADDITIONAL PROCEDURES

THAT MAY BE PERFORMED IN SOME COMBINATION.

- (1) ON-SITE VISITS TO EVALUATE APPROPRIATENESS OF SUBRECIPIENT'S

 ADMINISTRATIVE SYSTEMS, PROCESSES, AND CHARGES.
- (2) AUDITS MAY BE CONDUCTED BY FOREST TRENDS AND/OR INDEPENDENT.
- (3) ADMINISTRATORS AT SUBRECIPIENT SITES MAY BE ASKED TO COMPLETE

 QUESTIONNAIRES DOCUMENTING THEIR INTERNAL CONTROLS AND GRANTS MANAGEMENT

 PROCEDURES.
- (4) SUBRECIPIENTS MAY BE ASKED TO PROVIDE PERIODIC FINANCIAL AND PERFORMANCE REPORTS FOR REVIEW.

Schedule F (Form 990) 2013 FOREST TRENDS ASSOCIATION	52-2135531 Pag	ge 5
Part V Supplemental Information Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.); and Part III, column (c)	
PART I, LINE 3, COLUMN (E):		
REGION: SOUTH AMERICA		
(E) SPECIFIC TYPES OF SERVICES IN REGION: COLLABORATE TOGE	THER IN THE	
LONGØTERM DEVELOPMENT OF INSTITUTIONS AND POLICIES		
PART II, COLUMN (D):		
REGION: SOUTH AMERICA		
(D) PURPOSE OF GRANT: GUANABARA BAY WATER POLLUTANTS REDUC	rion analysis	
& ENVIRONMENTAL EXCHANGE FRAMEWORK		

15668__1

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

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

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

► Attach to Form 990.

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

Open to Public Inspection

Name of the organization FOREST TR	RENDS ASSO	CIATION					Employer identification number $52-2135531$
Part I General Information on Grants a							
 Does the organization maintain records criteria used to award the grants or assi Describe in Part IV the organization's pr 	stance?		······································		, 0	sistance, and the selec	77
Part II Grants and Other Assistance to					anization answered "	Yes" to Form 990, Part	IV, line 21, for any
recipient that received more than	\$5,000. Part II car	n be duplicated if addi	tional space is need	ded.			•
Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
							FOR RECOMMENDATIONS ON
WILDLIFE CONSERVATION SOCIETY							THE DEVELOPMENT OF
2300 SOUTHERN BOULEVARD							INTERIM METRICS IN
BRONX, NY 10460	13-1740011	501(C)(3)	9,819.	0.			SUPPORT OF A NATIONAL
2 Enter total number of section 501(c)(3) a			he line 1 table				<u> </u>
3 Enter total number of other organization	s listed in the line	1 table					• 0.

Part III Grants and Other Assistance to Individuals in the Uni Part III can be duplicated if additional space is needed.	ited States. Com	plete if the organiza	ation answered "Yes	to Form 990, Part IV, line 22.	
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Part IV Supplemental Information. Provide the information req	uired in Part I, lin	e 2, Part III, column	(b), and any other a	dditional information.	
PART I, LINE 2:					
EXPLANATION: ORGANIZATIONS THAT RE	CEIVE SU	B GRANTS A	RE SUBJECT	TO OUR	
SUB-RECIPIENT MONITORING PROCEDURE	S WHICH	MAY INCLUD	E, BUT NOT	BE LIMITED	
TO, THE FOLLOWING:					
- SUBMISSION OF ANNUAL AUDIT REPOR	TS				
- SUBMISSION OF ANNUAL FORM 990 (I	F APPLIC	ABLE)			
- SUBMISSION OF ORGANIZATIONAL CHA	RT				
- SUBMISSION OF ACCOUNTING POLICIE	S AND PR	OCEDURES M	IANUAL		
- SUBMISSION OF INTERNAL CONTROLS					

Schedule I (Form 990) FOREST TRENDS ASSOCIATION Part IV Supplemental Information	52-2135531	Page 2
- SUBMISSION OF FT ACCOUNTING SURVEY		
- SITE VISITS		
- TIMELY SUBMISSION OF PERIODIC FINANCIAL AND NARRATIVE REP	ORTS (USUALI	Ϋ́Y
QUARTERLY) AND ANY REQUIRED DOCUMENTATION, AS NOTED IN THE	SUB GRANT	
AGREEMENT.		
PART II, LINE 1, COLUMN (H):		
NAME OF ORGANIZATION OR GOVERNMENT: WILDLIFE CONSERVATION S	OCIETY	
(H) PURPOSE OF GRANT OR ASSISTANCE: FOR RECOMMENDATIONS ON	THE	
DEVELOPMENT OF INTERIM METRICS IN SUPPORT OF A NATIONAL BIO	DIVERSITY	
OFFSET POLICY BY MINAM, PERU.		

Schedule I (Form 990)

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Department of the Treasury

Internal Revenue Service

FOREST TRENDS ASSOCIATION

Employer identification number 52-2135531

Part I Question	ons Regarding Compensation			
			Yes	No
1a Check the appro	opriate box(es) if the organization provided any of the following to or for a person listed in Form 990,			
Part VII, Section	A, line 1a. Complete Part III to provide any relevant information regarding these items.			
First-class of	or charter travel Housing allowance or residence for personal use			
Travel for c	ompanions Payments for business use of personal residence			
Tax indemn	nification and gross-up payments Health or social club dues or initiation fees			
Discretiona	ry spending account Personal services (e.g., maid, chauffeur, chef)			
b If any of the box	es on line 1a are checked, did the organization follow a written policy regarding payment or			
reimbursement o	or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2 Did the organiza	tion require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
trustees, and off	icers, including the CEO/Executive Director, regarding the items checked in line 1a?	2		
3 Indicate which, i	f any, of the following the filing organization used to establish the compensation of the organization's			
CEO/Executive [Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	nsation of the CEO/Executive Director, but explain in Part III.			
X Compensat				
X Independer	nt compensation consultant			
└── Form 990 o	f other organizations Approval by the board or compensation committee			
4 During the year,	did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing			
organization or a	related organization:			
	ance payment or change-of-control payment?	4a		_ <u>X</u> _
	receive payment from, a supplemental nonqualified retirement plan?	4b		X
	receive payment from, an equity-based compensation arrangement?	4c		X
If "Yes" to any o	f lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
0 1 11 50	44 VO. 1504(VA)			
	11(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
	ed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
contingent on th				v
	1?	5a		<u> </u>
	inization?	5b		
	a or 5b, describe in Part III.			
	ed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation le net earnings of:			
-	-	6a		Х
	?	<u> </u>		X
	inization? a or 6b, describe in Part III.	6b		21
	ed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments			
	lines 5 and 6? If "Yes," describe in Part III	7	Х	
	nts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
		8		Х
ווווומו טטוווומטו כא	xcention described in Regulations section 53 4958-4(a)(3)? If "Ves " describe in Part III			
	cception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III			

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

Schedule J (Form 990) 2013

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

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

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

	(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns	(F) Compensation reported as deferred
(A) Name and Title	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	berients	(B)(i)-(D)	in prior Form 990
(1) MICHAEL JENKINS (i	250,917.	0.	0.	17,728.	5,826.	274,471.	0.
PRESIDENT (ii		0.	0.		0.	0.	0.
(i)						
(ii							
(i							
(ii							
(i							
(ii							
(i (i)							
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(i							
(ii							

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
PART I, LINE 7:
EXPLANATION: PETER CANINE RECEIVED A BONUS OF \$7,000 IN 2013.

SCHEDULE 0 (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www irs gov/form990

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

FOREST TRENDS ASSOCIATION

Employer identification number 52-2135531

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: ENHANCE THE LIVELIHOODS OF LOCAL COMMUNITIES LIVING IN AND AROUND THOSE FORESTS. FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES: FOREST SERVICES AND COMMUNITIES EXPENSES \$ 590,500. INCLUDING GRANTS OF \$ 52,536. REVENUE \$ 0. PUBLIC/PRIVATE CO-FINANCING INCLUDING GRANTS OF \$ 78,050. EXPENSES \$ 531,953. REVENUE \$ 0. BUSINESS AND BIODIVERSITY OFFSETS EXPENSES \$ 514,099. INCLUDING GRANTS OF \$ 8,000. REVENUE \$ 0.

THE KATOOMBA GROUP

EXPENSES \$ 193,567. INCLUDING GRANTS OF \$ 43,592. REVENUE \$ 0.

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

EXPLANATION: THE TAX RETURN WAS PREPARED BY THE OUTSIDE ACCOUNTANTS AND REVIEWED BY SENIOR MANAGEMENT. THE DRAFT 990 WAS REVIEWED AND APPROVED BY AUDIT COMMITTEE OF THE FOREST TRENDS BOARD, THEN DISTRIBUTED TO THE ENTIRE BOARD TWO WEEKS PRIOR TO FILING FOR REVIEW AND COMMENT. IF ANY CHANGES WERE MADE, A FINAL COPY OF THE 990 WAS RESENT TO THE ENTIRE BOARD PRIOR TO FILING WITH THE IRS.

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 332211 09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

EXPLANATION: COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY IS MONITORED

ANNUALLY BY THE DIRECTOR OF ADMINISTRATION. IF A CONFLICT OF INTEREST

ARISES, THE OFFICER OR DIRECTOR IS REQUIRED TO DISCLOSE THE CONFLICT OF

INTEREST TO THE ENTIRE BOARD OF DIRECTORS. THEN HE OR SHE WOULD RECUSE

HIMSELF OR HERSELF FROM DELIBERATION OR VOTING ON A MATTER RELATED TO THE

CONFLICT OF INTEREST. AS WITH DIRECTORS AND OFFICERS, ALL EMPLOYEES CONFORM

TO THE SAME CONFLICT OF INTEREST POLICY AND FILE CONFLICT OF INTEREST

DISCLOSURE STATEMENTS ANNUALLY.

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

EXPLANATION: THE PRESIDENT'S SALARY IS REVIEWED AND APPROVED BY THE

COMPENSATION COMMITTEE AND THE BOARD. THE COMPENSATION COMMITTEE USES AN

OUTSIDE CONSULTANT SURVEY AND MARKET SURVEYS OF OTHER NGOS. THE PROCESS AND

DECISION IS DOCUMENTED BY AN APPROVAL LETTER THAT IS KEPT IN THE PERSONNEL

FILES. THE PRESIDENT DETERMINES THE SALARIES OF THE OTHER EMPLOYEES. THE

MOST RECENT SALARY REVIEW TOOK PLACE FEBRUARY 13, 2013.

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

EXPLANATION: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF

INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON

REQUEST. THESE DOCUMENTS ARE ALSO AVAILABLE ON CHARITYNAVIGATOR.ORG.

ADDITIONALLY, AUDITED FINANCIAL STATEMENTS ARE LOCATED ON THE FOREST TRENDS

WEBSITE, WWW.FOREST-TRENDS.ORG.

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

OTHER PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES 5,860.

MANAGEMENT AND GENERAL EXPENSES

0.

09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization FOREST TRENDS ASSOCIATION	Employer identification number 52-2135531
FUNDRAISING EXPENSES	27,167.
TOTAL EXPENSES	33,027.
PROGRAM CONSULTANTS:	
PROGRAM SERVICE EXPENSES	2,515,199.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	2,515,199.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	2,548,226.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. ► See separate instructions. ➤ Attach to Form 990.

Department of the Treasury Internal Revenue Service

►Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990

Open to Public Inspection

OMB No. 1545-0047

Name of the organization FOREST TRENDS	ASSOCIATION				Er	mployer identific 52-21355		ımber
Part I Identification of Disregarded Entities Complete	e if the organization answered "Yes"	on Form 990, Part IV, line 33	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	(d) or Total inco	(e) me End-of-year		Direct c	(f) controlling ntity	
Part II Identification of Related Tax-Exempt Organizations during the tax year.	ations Complete if the organization a	answered "Yes" on Form 990), Part IV, line 34 b	ecause it had one	or more	e related tax-exen	npt	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section		(f) ect controlling entity	Section 5 contr enti	olled
THE KATOOMBA GROUP - 20-3738283 1203 19TH STREET, NW WASHINGTON, DC 20036	FACILITATE STRATEGIC PARTNERSHIPS TO LAUNCH GREEN FOREST PRODUCTS	DISTRICT OF COLUMBIA	501(C)(3)	501(c)(3))	FTA		Yes X	No
MADILLETON, DC 20000	- Industrial Property	Province of continue	501(0)(0)				- 44	

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

Schedule R (Form 990) 2013

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets		ortionate tions?	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	Gener mana partn	Percentaging ownershier?
		country)		sections 512-514)		4,000.0	Yes	No	K-1 (Form 1065)	Yes	10

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	Sec 512(t contr ent	tion b)(13) rolled ity?
		country)						Yes	No
	_								
	_								
									<u> </u>
	_								
									<u> </u>
									<u> </u>
	_								
	_								
									<u> </u>
		4.57							

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Yes No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1	During the tax year, did the organization engage in any of the following transactions	s with one or more r	elated organizations listed	l in Parts II-IV?				
а	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity				1a		X	
b	Gift, grant, or capital contribution to related organization(s)				1 b		X	
С	Gift, grant, or capital contribution from related organization(s)				1c		X	
	Loans or loan guarantees to or for related organization(s)						X	
	Loans or loan guarantees by related organization(s)						X	
f	Dividends from related organization(s)				1f		X	
g					1g		X	
h	Purchase of assets from related organization(s)				1h		X	
i	Exchange of assets with related organization(s)						X	
i	j Lease of facilities, equipment, or other assets to related organization(s)							
•	, , , , , , , , , , , , , , , , , , , ,							
k	Lease of facilities, equipment, or other assets from related organization(s)				1k		Х	
- 1	Performance of services or membership or fundraising solicitations for related orga	nization(s)			11		Х	
m	Performance of services or membership or fundraising solicitations by related orga						Х	
	Sharing of facilities, equipment, mailing lists, or other assets with related organization						Х	
	Sharing of paid employees with related organization(s)					Х		
	3 1 1 7 3 (7							
р	Reimbursement paid to related organization(s) for expenses				1p		Х	
a	Reimbursement paid by related organization(s) for expenses				1a		Х	
٦								
r	Other transfer of cash or property to related organization(s)				1r		Х	
	Other transfer of cash or property from related organization(s)				1s		Х	
	If the answer to any of the above is "Yes," see the instructions for information on w							
	(a)	(b)	(c)	(d)				
	Name of related organization	Transaction	Amount involved	Method of determining amount in	volved			
		type (a-s)						
(1)	THE KATOOMBA GROUP	0	483.	HOURLY RATE				
(2)								
(3)								
<u>(4)</u>								
(5)								
(3)								
(6)								
	3 00-12-13	48	•	Schedule	B (Form	n 990	2013	

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(e)	(f) Share of total income	(g) Share of end-of-year assets	(h Dispro tiona allocati Yes	por- ite ons?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) Genera manag partne Yes	(k) Percentage ing ownership

Form 9969 (Pay 1 2014)					Daga 0
Form 8868 (Rev. 1-2014) ● If you are filing for an Additional (Not Automatic) 3-Month	Extension	nomplete only Part II and shock this	boy		Page 2 ► X
					🖊 🔼
Note. Only complete Part II if you have already been granted a ■ If you are filing for an Automatic 3-Month Extension, com			ea Form	0000.	
Part II Additional (Not Automatic) 3-Month			al (no co	onies neede	٦)
, additional (Hot / latematic) o mont				•	
				entifying number, see instructions apployer identification number (EIN) or	
nt			Linploye	· idoritimodifori i	idinibor (Enty or
the FOREST TRENDS ASSOCIATION				52-2135531	
Number street and room or suite no. If a P.O. bo	I Number street and room of suite no it a P O box see instructions			ocial security number (SSN)	
return. See 1203 19TH STREET NW, 4TH F	Ľ			,	,
instructions. City, town or post office, state, and ZIP code. For ${\tt WASHINGTON}$, ${\tt DC}$ ${\tt 20036}$	a foreign add	ress, see instructions.			
Enter the Return code for the return that this application is for	(file a separa	te application for each return)			0 1
Application	Return	Application			Return
ls For	Code	Is For			Code
Form 990 or Form 990-EZ	01				
Form 990-BL	02	Form 1041-A			08
Form 4720 (individual)	03	Form 4720 (other than individual)			09
Form 990-PF	04	Form 5227			10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11
Form 990-T (trust other than above) STOP! Do not complete Part II if you were not already gran		Form 8870			12
The books are in the care of ▶ \(\frac{1203}{73000} \) \(\frac{202-298-3000}{73000} \) If the organization does not have an office or place of busing the book ▶ \(\frac{1}{7} \) If it is for part of the group, check this box ▶ \(\frac{1}{7} \) I request an additional 3-month extension of time untilems for calendar year \(\frac{2013}{7} \), or other tax year beginning the tax year entered in line 5 is for less than 12 month.	ness in the Ur igit Group Exe and atta NOVEM	Fax No. ▶	this is fo	r the whole grou	▶ □ up, check this
Change in accounting period	s, oncorreas	on milarotam	1 IIIQI 1	Clairi	
7 State in detail why you need the extension					
ADDITIONAL TIME IS REQUIRED	TO FIL	E A COMPLETE AND A	CCURA	TE RETUR	RN.
8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any					
nonrefundable credits. See instructions.			8a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated					
tax payments made. Include any prior year overpaymen	t allowed as a	credit and any amount paid			
previously with Form 8868.			8b	\$	0.
Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using					•
EFTPS (Electronic Federal Tax Payment System). See instructions.			8c	\$	0.
Signature and Verific Under penalties of perjury, I declare that I have examined this form, ind it is true, correct, and complete, and that I am authorized to prepare th	cluding accomp	st be completed for Part II of anying schedules and statements, and to	-	of my knowledge a	and belief,
	► CPA		Do+-		
Signature ▶ Title ▶	CFA		Date		