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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form****Return of Organization Exempt From Income Tax**

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

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

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013**Open to Public
Inspection**

A For the 2013 calendar year, or tax year beginning , 2013, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
Idaho Forest Owners Association, Inc.
Number and street (or P O box, if mail is not delivered to street address) Room/suite
P.O. Box 1257
City or town, state or province, country, and ZIP or foreign postal code
Coeur d'Alene, ID, USA, 83816-1257

D Employer identification number
82-0390291

E Telephone number
208-683-3168

F Group Exemption Number ▶

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ **www.idahoforestowners.org**

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (6) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	82,053
	2 Program service revenue including government fees and contracts	2	13,815
	3 Membership dues and assessments	3	9,046
	4 Investment income	4	21
	5a Gross amount from sale of assets other than inventory 5a 500		
	b Less: cost or other basis and sales expenses 5b		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 5c		500
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a 711		
b Gross income from fundraising events (not including \$ 291.00 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) 6b 2471			
c Less: direct expenses from gaming and fundraising events 6c 244			
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d		2938	
7a Gross sales of inventory, less returns and allowances 7a 2,579			
b Less: cost of goods sold 7b			
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c		2579	
8 Other revenue (describe in Schedule O) 8		386	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ 9		111,337	
Expenses	10 Grants and similar amounts paid (list in Schedule O) 10		0
	11 Benefits paid to or for members 11		0
	12 Salaries, other compensation, and employee benefits 12		2,844
	13 Professional fees and other payments to independent contractors 13		2,113
	14 Occupancy, rent, utilities, and maintenance 14		0
	15 Printing, publications, postage, and shipping 15		6,083
	16 Other expenses (describe in Schedule O) 16		17,766
	17 Total expenses. Add lines 10 through 16 ▶ 17		28,806
18 Excess or (deficit) for the year (Subtract line 17 from line 9) 18		82,531	
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 19		35,576	
20 Other changes in net assets or fund balances (explain in Schedule O) 20			
21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶ 21		118,107	

For Paperwork Reduction Act Notice, see the separate instructions.

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Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	35,576	105,221
23 Land and buildings	0	0
24 Other assets (describe in Schedule O)	24	13,100
25 Total assets	35,576	118,321
26 Total liabilities (describe in Schedule O)	0	214
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	35,576	118,107

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐What is the organization's primary exempt purpose? **Promote sustainable forestry to the people of Idaho**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)
28 Family Forest Landowners & Managers Conference: 26 educational sessions over 3 days. 230 attendees (landowners, forestry consultants, loggers, educators, visiting speakers). Open to the public. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29 Forest Owners Field Day at University of Idaho Experimental Forest: 57 educational demonstrations & presentations over 1 day in an outdoor field setting. 157 attendees (landowners, forestry consultants, educators, visiting speakers, natural resource college students, and children). Open to the public. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 Publication of quarterly newsletter mailed to members of Idaho Forest Owners Association, posted to website, and offered to the public at conferences & field days. 350 copies. Purchase of quarterly educational Northwest Woodlands Magazine for mailing to members. 271 copies. Constant Contact messaging service: up to 500/emails. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	32

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Paul A. Buckland Director & President	5	0	0	0
H. Dale Dimico Director & Vice President	3	0	0	0
Alice J. Rockhill Director & Secretary	4	0	0	0
JoAnn L. Mack Director & Treasurer	5	0	0	0
Judith L. Adams Director	3	0	0	0
Neil P. FitzSimmons Director	3	0	0	0
J. Stephen Funk Director	3	0	0	0
Marianna J. Groth Director	3	0	0	0
Robert M. Martinson Director	3	0	0	0
Lawrence D. Packard Director	3	0	0	0
H. Larry Stewart Director	3	0	0	0
G. Kirk David Executive Vice President	20	4,800	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	✓
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ G. Kirk David Telephone no. ▶ 208-683-3168 Located at ▶ Athol, ID ZIP + 4 ▶ 83801		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		<input type="checkbox"/>
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
45b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	✓

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 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

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

▶ ☐ Yes ☐ No

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

Sign Here	Signature of officer <i>Paul Buckland</i>	Date <i>5/13/2014</i>
	Type or print name and title <i>PAUL BUCKLAND - IFOA PRESIDENT</i>	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no ▶			

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2013

**Open to Public
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Name of the organization

Idaho Forest Owners Association, Inc.

Employer identification number

82-0390291

Form 990-EZ, Part 1, Line 8 (Other revenue) Cone processing: \$326 Order processing: \$60

Form 990-EZ, Part 1, Line 16 (Other expense) Program service expenses (meals, speaker fees, travel, equipment rental etc., first aid EMS)

Line 16 Con't: General expenses (insurance, recognition, educational donations and contributions)

Form 990-EZ, Part 2, Line 24 (assets) Seed orchard shares: \$4,450 Seed bank: \$8,500 Computer: \$150

Form 990-EZ, Part 3, Line 31 (other program services) Donations to further other educational programs (e.g. Idaho State Forestry Contest,

Line 31 Con't: Sustainable Forestry Teachers Tour)

Name of the organization

Employer identification number

Idaho Forest Owners Association, Inc.

82-0390291

Area with horizontal dashed lines for supplemental information.