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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.

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

OMB No 1545-0047

A F	or the	2014 calendar year, or tax year beginning SEP 1 , 2014 and ending	JA e	JG 31, 2015				
В	Check if applicable	C Name of organization		D Employer identific	cation number			
	Address change Name	OUTDOOR POWER EQUIPMENT INSTITUTE INC. Doing business as	_	52_0	977552			
-	change Initial	E Telephone number						
	return Final return/	Number and street (or P.O. box if mail is not delivered to street address) 341 SOUTH PATRICK STREET	sune	•)549-7600			
terminated City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ 8								
<u> </u>	Amende return Applica	ALEXANDRIA, VA 22314		H(a) Is this a group re				
	tion pending	F Name and address of principal officer KRIS KISER	1	for subordinates				
		SAME AS C ABOVE		H(b) Are all subordinates in				
		npt status 501(c)(3)X 501(c) (6) ◀ (insert no.) 4947(a)(1) or	527		list (see instructions)			
		: ► WWW.OPEI.ORG		H(c) Group exemptio				
		rgarmentori.	year of	riormation 1952 N	1 State of legal domicile: DE			
F	, 	Summary (CER DARI	р тт	רד דואוס 1				
မွ	1 8	riefly describe the organization's mission or most significant activities $\ \ \underline{SEE} \ \ PART$	<u> </u>	II, LINE 1.				
Governance		the selection of the argument on discontinued the apparatures or disposed of	mara t	than 250/ of its not as	nooto			
/eri	1 -	theck this box if the organization discontinued its operations or disposed of	more i	: I	15			
Ó	i	lumber of voting members of the governing body (Part VI, line 1a)		3	15			
≪		lumber of independent voting members of the governing body (Part VI, line 1b)		4	8			
Activities &		otal number of individuals employed in calendar year 2014 (Part V, line 2a)		5				
Ĕ		otal number of volunteers (estimate if necessary)		6	385			
Ac		otal unrelated business revenue from Part VIII, column (C) Fine 2 VFD		7a	4,892. 2,674.			
	br	let unrelated business taxable income from Form 990.T line 34 L. IV L. I	Τ	7b				
		contributions and grants (Part VIII, line 1h)		Prior Year 0 .	Current Year			
ne	l .				0.			
Revenue	ì	rogram service revenue (Part VIII, line 2g)	-	5,700,290.	6,088,576.			
Ŗ		evestment income (Part VIII, column (A), lines 3, 4, and 7d);		114,596.	165,590.			
		other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c 10c and 11le)		79,577.	81,520.			
		otal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		5,894,463.	6,335,686.			
		irants and similar amounts paid (Part IX, column (A), lines 1-3)		460,000.	0.			
		enefits paid to or for members (Part IX, column (A), line 4)		1,647,329.	1,729,386.			
Expenses		alaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	ļ	1,047,329.	1,729,360.			
ë		rofessional fundraising fees (Part IX, column (A), line 11e) otal fundraising expenses (Part IX, column (D), line 25)	ļ		<u> </u>			
ᄶ				3,619,648.	3,671,079.			
_		other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		5,726,977.	6,031,465.			
		otal expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		167,486.	304,221.			
SS	19 F	evenue less expenses Subtract line 18 from line 12	Dog.		End of Year			
ance ance	00 7	atal access (Dart V. Ing. 16)		Inning of Current Year L2,147,345.	12,980,291.			
Net Assets or F Fund Balances	20 T	otal assets (Part X, line 16)	 _	5,609,657.	6,405,336.			
und/	21 T	otal liabilities (Part X, line 26) let assets or fund balances Subtract line 21 from line 20	-	6,537,688.	6,574,955.			
	122 N art II	Signature Block		0,557,000.	0,3/4,333.			
		ies of perjury, I declare that I have examined this return, including accompanying schedules and st	tatemer	nts, and to the hest of m	v knowledge and helief it is			
		and complete Declaration of prepare (other than officer) is based on all information of which pre			/ Knowledge and belief, it is			
ilue,	, соггест,	and complete becardion of preparation and intermediate pre-	puror	ids any knowledge	8/15			
6.~	_	Signature of officer		Date	•/			
Sigi		KRIS KISER, PRESIDENT & CEO						
Her		Type or print name and title						
		Print/Type preparer's name Preparer's signatufe	Da	ite Check	PTIN			
Paid	- 1	MY BOLAND, CPA		///// self-employ				
				Firm's EIN	52-1392008			
Preparer Firm's name GELMAN, ROSENBERG & FREEDMAN Firm's EIN 52-1392008 Use Only Firm's address 4550 MONTGOMERY AVE SUITE 650N								
USE	Jiny	BETHESDA, MD 20814-2930		Phone no. (3	01) 951-9090			
Mar	the IP	S discuss this return with the preparer shown above? (see instructions)		[i notice ito. ()	X Yes No			
ivia	y 11110 1171	o allocado allo rotaliti mai fato proparor dilomit abovo: (dee illottudatorio)			١٩٥ نيممي			

			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	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
7	during the tax year? If "Yes," complete Schedule C, Part II	4	N/	Δ
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		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			ľ
	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		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, 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	44-	х	
h	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total	11a	Λ	
b	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		х
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			7,7
40	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 Did the organization maintain an office, employees, or agents outside of the United States?	13		X
	Did the organization maintain an office, employees, or agents outside of the offices? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	14a		-1
Ü	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	1	X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any		-	
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		_X_
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	ı	i	
	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		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			4 2
	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		<u>X</u>
<u>a</u>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	990	2014

Form 990 (2014) OUTDOOR POWER EQUIPMENT INSTITUTE INC. Part IV Checklist of Required Schedules (continued)

21 Dut the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic operament on Part IX, column (A), line 21 "1" viss., complete Schedule I, Parts I and II 22 Dut the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 21 "1" viss., complete Schedule I, Parts I and III 22 X X 20 Dut the organization answer "Yes" to Part IVI, Section A. Inie 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 II 24 X 24 Dut 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 240 through 24d and complete Schedule II. If I yes, the year, that was issued after December 31, 2002 If "Yes," answer lines 240 through 24d and complete Schedule II. If I yes, the year, that was issued after December 31, 2002 If "Yes," answer lines 240 through 24d and complete Schedule II. I was a proceed of tax exempt bonds beyond a temporary period exception? 24a Dut the organization maintain an escrow account other than a refunding secrem any time during the year to defease any tax exempt bonds? 25b Dut the organization analyse that of "issuer for bonds outstanding at any time during the year? 26c Dut the organization analyse that organization but the organization engage in an excess benefit transaction with a disqualfied person during the year? If "Yes," complete Schedule II. Part IV to mitted that the transaction has not been reported on any of the organization is poor Forms 990 or 990 E22 If "Yes," complete Schedule II. Part IV to mitted the III. I was a proposed and that the I transaction has not been reported on any of the organization report and provide a grant or other assistance to an officer, director, trustee, key employees, or disqualified person				Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, cumm (A), line 27 if Yes, "complete Schedule I, Part IX and III 22 IX 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 Is and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule Is and any tax exempt bond is sue 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 24th timough 24d and complete Schedule Is It Is any proceeds of tax-exempt bonds beyond a temporary period exception? c Did the organization maintain an eason waccount other than a refunding escrow at any time during the year to defease any tax-exempt bonds. 24d	21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			·
Part IX, column (A), line 27 (**) "Yes," complete Schedule I, Parts I and III 2 Did the organization answer "Yes," to Part VIII, 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 I 24 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 246 through 24d and complete Schedule I" "No", or to line 25a Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Cold the organization invest any proceeds of tax-exempt bonds outstanding strain the firm of the part of the organization invest any proceeds of tax-exempt bonds outstanding at any time during the year 10 difference any tax-exempt bonds? Did the organization and at as an "on behalf of" issuer for bonds outstanding at any time during the year? Did the organization and at as an "on behalf of" issuer for bonds outstanding at any time during the year? Did the organization and that the transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I I Is is the organization and and assignation aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former offered, part II Is an interest of the organization provide a grant or other assistance to an officer, director, trustee, key employees, or disqualified persons? If "Yes," complete Schedule L, Part IV is instructions for applicable filing thresholds, conditions, and exceptions? If yes, "complete Schedule I, Part II Is an interest of the organization receive more than \$25,000 in non-cash contribution of a "Yes," complete Schedule I, Part IV Is an intity of which a current or former officer, dire		domestic government on Part IX, column (A), line 19 If "Yes," complete Schedule I, Parts I and II	21	X	
23 Did the organization answer "Yes" to Part VII, Section A, Inis 3.4, or 5 about compensation of the organization is current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J 24d Did the organization have a tax exempt bond issue with an outstanding principal amount of more than \$10,000 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	22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on	-		
and former orficers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J 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 If "No", go to him 25a b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary peniod exception? c Did the organization invest any proceeds of tax-exempt bonds beyond a temporary peniod exception? c Did the organization invest any proceeds of tax-exempt bonds beyond a temporary peniod exception? c Did the organization invest any proceeds of tax-exempt bonds ever any time during the year to defease any tax-exempt bonds? d Did the organization are as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d		Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
Schedule J 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 fines 24b through 24d and complete Schedule K. If "Not", go to line 25a D Did the organization maintain an escrive account other than a refunding escrow at any time during the year to defease any tax-evempt bonds? D Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-evempt bonds? D Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year to defease any tax-evempt bonds? D Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? D Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? D D D D D D D D D D D D D D D D D D D	23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
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c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? 24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 25a Section 501(c)(3), 501(c)(4), and 501(c)(28) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? ""' '*es, "complete Schedule L, Part I 25a I she organization aware that it engaged in an excess benefit transaction with a disqualified person on any of the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantal 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 IIV in a structions for applicable filing thresholds, conditions, and exceptions) a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV in a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV in the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M in organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M in organization in a contributions? If "Yes," complete Schedule M in organization in a contributions? If "Yes," complete Schedule M in organization in a contributions? If "Yes," complete Schedule M in organization in a contributions? If "Yes," complete Schedule M in organization in a contribution organization in a contribution organization in a	b	-			
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Form 990 (2014) OUTDOOR POWER EQUIPMENT INSTITUTE INC.

Part V Statements Regarding Other IRS Filings and Tax Compliance

a Initiation fees and capital contributions included on Part VIII, line 12 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b Section 501(c)(12) organizations. Enter a Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? b If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A 12b		Check if Schedule 0 contains a response or note to any line in this Part V			
be Enter the number of Forms W.SG included in line 18. Enter O if not applicable 10 0 0 0 0 0 0 0 0				Yes	No
Country (spambing) with backup withholding rules for reportable payments to vendors and reportable gamming (spambing) withings to prize withings and provides reported on Form W.3. Transmittal of Wage and Tax Statements, field for the calendar year ending with or within the year covered by this return. It is also as a series of the calendar year ending with or within the year covered by this return. It is also as a series of the calendar year ending with or within the year covered by this return. It is also be the calendar year ending with or within the year covered by this return. It is also be the calendar year ending with or within the year covered by this return. It is also be the calendar year ending with or within the year covered by this return. It is also be the calendar year ending with or within the year covered by this return. It is also be the calendar year ending with year of the calendar endologing the year? 3a X b If "Yes," the series the name of the foreign country for CANDAD. See instructions for fitting requirements for FinCEN Form 114, Report of Foreign Bank and Financial account; b If "Yes," to line 5a or 5b, did the organization file Form 888617 b If yes, the calendar year endologing with the organization file Form 888617 b If "Yes," to line 5a or 5b, did the organization file Form 888617 b Oes the organization have winding dross receipts that are normally greater than \$100,000, and did the organization solicit and any contributions that may receive deductable scharibate contributions? b If "Yes," to line 5a or 5b, did the organization file Form 888617 c If "Yes," to line 5a or 5b, did the organization file Form 888617 b Oes the organization shall end year that were not tax deductable? If "Yes," to line 5a or 5b, did the organization file form 5a organization file form 5a organization shall be precised to the form 5a organization shall be	1a	Enter the number reported in Box 3 of Form 1096 Enter 0- if not applicable 1a 14			ł
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28 Enter the number of employees reported on Form W-3. Transmittat of Wage and Tax Statements. 1 feel for the calendary year and ending with or within the year covered by this return. 2	С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			İ
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b If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A 12b 13 Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? N/A 13a Note. See the instructions for additional information the organization must report on Schedule O Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand 13c 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a X b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b		amounts due or received from them)			
13 Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand 13c 14a X b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b	12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand 13c 14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b	b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A 12b			
Note. See the instructions for additional information the organization must report on Schedule O b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand 13c 14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b	13				
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand 13c 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a X 15b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 15b	а	·	13a		
organization is licensed to issue qualified health plans c Enter the amount of reserves on hand 13c 13b 13c 13c 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a X 15b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b					
c Enter the amount of reserves on hand 13c 14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b	b	}			
14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b					
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O					37
					<u> </u>
	b_	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		ροο	(2044)

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Form 990 (2014) OUTDOOR POWER EQUIPMENT INSTITUTE INC. 52-0977552 Page 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 O. See instructions

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 15			
	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 0.			
b	Enter the number of voting members included in line 1a, above, who are independent 15			
	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
2		2		Х
_	officer, director, trustee, or key employee?			
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			7.7
	of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	_4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	Х	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	8a_	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
110	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	х	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990	11a	-41	
	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	x	
_			X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	^	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe	40.	v	
	In Schedule O how this was done	12c	X	
	Did the organization have a written whistleblower policy?	13_	X	
14	Did the organization have a written document retention and destruction policy?	14_	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		<u> X</u>
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	ın joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ▶VA			
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) a	vailab	le	
	for public inspection. Indicate how you made these available. Check all that apply			
	Own website Another's website X Upon request Other (explain in Schedule O)			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	financ	cial	
	statements available to the public during the tax year	, , , , 11		
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
20	SUZANNE SHOMERS - (703)549-7600			
	341 SOUTH PATRICK STREET, ALEXANDRIA, VA 22314			
	241 DOOTH LUTLU SIVEEI' WHEVWANDKIN' AV 77314	- Corm	990	(2014)

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OUTDOOR POWER EQUIPMENT INSTITUTE INC.

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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

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

(A)	(B)	_ (C)		(D)	(E)	(F)				
Name and Title	Average	ídn	Position (do not check more than one		Reportable	Reportable	Estimated			
	hours per	box	box, unless person is both an officer and a director/trustee)		compensation	compensation	amount of			
	week	\vdash	Lei an		Tect	T	leej	from	from related	other .
	(list any hours for	Irrecto				<u> </u>		the organization	organizations (W-2/1099-MISC)	compensation from the
	related	900	gg)sate((W-2/1099-MISC)	(***271033***************	organization
	organizations	Individual trustee or director	Institutional trustee)yee	Highest compensated employee		(** = * * * * * * * * * * * * * * * * *		and related
	below	ndual	tution	<u>ن</u> و	Key employee	est co	je.			organizations
	line)	ģ	Instr	Officer	Ke.	돌	Former			
(1) PAUL MULLET	0.50	1								
CHAIR		X	<u> </u>	X		<u> </u>		0.	0.	0.
(2) LEE SOWELL	0.50							_	_	
VICE CHAIRMAN		X		Х				0.	0.	0.
(3) DANIEL ARIENS	0.50								_	
SECRETARY/TREASURER		X		X		 		0.	0.	0.
(4) TODD TESKE	0.50	ļ								
DIRECTOR		X				<u> </u>		0.	0.	0.
(5) EARL BENNETT	0.50	┨								
DIRECTOR	2.50	X	<u> </u>			<u> </u>		0.	0.	0.
(6) STEVEN BLY	0.50	ļ				l .			_	
DIRECTOR (UNTIL 10/14)	0.50	X		_	ļ			0.	0.	0.
(7) EDWARD COHEN	0.50								•	
DIRECTOR	0.50	X		<u> </u>	_			0.	0.	0.
(8) TOM CROMWELL	0.50	٠,							_	_
DIRECTOR	0 50	Х					<u> </u>	0.	0.	0.
(9) JOHN CUNNINGHAM	0.50	X						0.	0.	0.
DIRECTOR (UNTIL 2/15)	. 0.50	^								
(10) MARC DUFOUR	0.30	X						0.	0.	0.
DIRECTOR	0.50	^				+-		-	0.	
(11) PETER HAMPTON DIRECTOR	0.50	x						0.	0.	0.
(12) JEAN HLAY	0.50						 	· · · · · · · · · · · · · · · · · · ·		
DIRECTOR	- 0130	X						0.	0.	0.
(13) TIM DORSEY	0.50									
DIRECTOR		X						0.	0.	0.
(14) MIKE HOFFMAN	0.50						i			
DIRECTOR		X						0.	0.	0.
(15) TIM MERRETT	0.50									
DIRECTOR		Х	L				L	0.	0.	0.
(16) FRED WHYTE	0.50									
DIRECTOR		X						0.	0.	0.
(17) KRIS KISER	40.00									
PRESIDENT & CEO				X	<u> </u>			481,002.	0.	60,188.
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Section A. Officers, Directors, Trus		ploy	ees			ghe	st C			T		
(A)	(B)				C)			(D)	(E)		(F)	
Name and title	Average	(do		Pos heck			one	Reportable	Reportable	Es	stimate	ed
	hours per	box	, unle	ss pe	rson	ıs bot	h an	compensation	compensation	ar	nount	of
	week	\vdash	cer ar	dad	Tecic	T	(ee)	from	from related		other	
	(list any	ecto						the	organizations		pensa	
	hours for	₽ 50	8			ated		organization	(W-2/1099-MISC)		rom th	
	related	stee	trust		٥	bens		(W-2/1099-MISC)			janizat	
	organizations below	la tr	опа		log Se	E 03					d relat	
	line)	individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			org	anızatı	ons
		톤	Ĕ	5	<u>\$</u>	포팅	윤					
(18) JEAN HAWES	40.00	ļ		ŀ					_	١.		
SR VP, FIN & ADMIN				X	L_	L	_	169,075.	0.	4	<u>6,9</u>	<u>75.</u>
(19) GERALD COONS	40.00]										
VP INDUSTRY AFFAIRS					X			178,763.	0.	5	2,9	23.
(20) GREG KNOTT	40.00											
VP_REGULATORY_AFFAIRS		1				Х		156,939.	0.	3	7,1	31.
(21) DANIEL MUSTICO	40.00											
VP GOV & MKT AFFAIRS		1				x		144,058.	0.	4	8,4	84.
VP, GOV & MAI AFFAIRS					-			111/0301	•		<u> </u>	
	-	1		ŀ								
					\vdash	\vdash	\vdash					
		-										
	-	<u> </u>				_	_					
				ŀ								
		}										
				i								
		1										
1b Sub-total					· · · ·			1,129,837.	0.	2.4	5,7	01.
c Total from continuation sheets to Part V	II Section A							0.	0.		<u> </u>	0.
	ii, Section A							1,129,837.	0.	24	5,7	<u> </u>
d Total (add lines 1b and 1c)			1							4	J, 1	<u>01.</u>
2 Total number of individuals (including but i	not limited to tr	iose	HSTE	ed ai	DOV	e) Wr	no re	eceived more than \$100	,000 of reportable			_
compensation from the organization	 											5
											Yes	No
3 Did the organization list any former officer	, director, or tru	uste	e, ke	y er	nplo	yee	, or l	highest compensated e	mployee on			
line 1a? If "Yes," complete Schedule J for	such individual									3_		_X_
4 For any individual listed on line 1a, is the s	um of reportab	le co	omp	ensa	ation	and	d oth	her compensation from	the organization			
and related organizations greater than \$15	0,000? If "Yes,	" co	mple	ete S	Sche	edule	ə J f	for such individual		4	X	
5 Did any person listed on line 1a receive or									dual for services			
rendered to the organization? If "Yes," con								-		5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
	Description of services	Oompensation
KELLEY, DRYE & WARREN		
101 PARK AVENUE, NEW YORK, NY 10178	LEGAL	<u>350,870.</u>
FOUR LEAF PUBLIC RELATIONS, 2989 STONY	PUBLIC	
POINT ROAD, CHARLOTTESVILLE, VA 22911	REL./COMMUNICATIONS	277,489.
HARGROVE & ASSOCIATES		
100 NORTH 6TH STREET, MINNEAPOLIS, MN 55403	STATISTICS	195,876.
GREG JOHNSON	CODES & STANDARDS	
2189 MITCHELL AVE., ST PAUL, MN 55119	CONSULTING	129,199.
		 -
2 Total number of independent contractors (including but not limited to those liste	ed above) who received more than	
\$100,000 of compensation from the organization		

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Form 990 (2014) OUTDOOR POWER EQUIPMENT INSTITUTE INC. 52-0977552 Page 9 Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (C) Unrelated (D) Revenue excluded from tax under (B) Related or Total revenue exempt function business sections 512 - 514 revenue revenue Contributions, Gifts, Grants and Other Similar Amounts 1 a Federated campaigns 1a 1b b Membership dues Fundraising events 1c d Related organizations 1d Government grants (contributions) 1e f All other contributions, gifts, grants, and similar amounts not included above Noncash contributions included in lines 1a-1f \$ Total. Add lines 1a 1f Business Code Program Service Revenue 900099 3,960,125 3,960,125 2 a TRADE SHOW b MEMBERSHIP DUES 900099 1,865,715 1,865,715

	С	ANNUAL MEETING		900099	187,844.	187,844.		
	d	BC RECYCLING		900099	70,000.	70,000.		
•	е	ADVERTISING		511120	4,892.		4,892.	
	f	All other program service rever	nue					
	g	Total. Add lines 2a-2f		<u> </u>	6,088,576		<u>)</u>	
	3	Investment income (including	dıvıdends, ıntere	est, and				
		other sımılar amounts)		▶	117,266.			117,266.
į	4	Income from investment of tax	exempt bond p	roceeds 🕨 📘				
	5	Royalties						
i			(ı) Real	(II) Personal				
	6 a	Gross rents					:	
i	b	Less rental expenses						
	С	Rental income or (loss)						
	d	Net rental income or (loss)						
i	7 a	Gross amount from sales of	(ı) Securities	(II) Other				
		assets other than inventory	1,775,053.					
	b	Less cost or other basis						
		and sales expenses	1.726.729.					

48,324

78,500

3,020

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	а
_	Loop direct expenses	L

48,324

а

Business Code 900099

900099

c Gain or (loss)

Other Revenue

b Less direct expenses b
c Net income or (loss) from fundraising events

9 a Gross income from gaming activities See Part IV, line 19b 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 OPEAA MANAGEMENT FEES

d All other revenue

Total. Add lines 11a-11d

Total revenue. See instructions

MISCELLANEOUS

81,520. 6 335 686, 6 083 684, 4 892, 247 110.

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78,500.

3,020.

48,324.

12

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Sect	Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)							
	Check if Schedule O contains a respon		this Part IX					
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses			
1	Grants and other assistance to domestic organizations							
	and domestic governments. See Part IV, line 21	631,000.	<u>.</u>					
2	Grants and other assistance to domestic							
	ındıvıduals See Part IV, line 22		'					
3	Grants and other assistance to foreign							
	organizations, foreign governments, and foreign							
	individuals See Part IV, lines 15 and 16							
4	Benefits paid to or for members		_					
5	Compensation of current officers, directors,							
	trustees, and key employees	1,039,493.						
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	476,852.						
8	Pension plan accruals and contributions (include	50 005						
	section 401(k) and 403(b) employer contributions)	53,285.						
9	Other employee benefits	89,234.						
10	Payroll taxes	70,522.		_	<u> </u>			
11	Fees for services (non-employees)							
а	Management	040 177	<u> </u>					
b	Legal	240,177. 25,770.						
С.	Accounting	<u> </u>						
d	Lobbying Professional fundrational general See Port IV June 17				<u> </u>			
e f	Professional fundraising services. See Part IV, line 17	38,947.						
	Investment management fees Other (If line 11g amount exceeds 10% of line 25,	30,347.						
g	column (A) amount, list line 11g expenses on Sch 0.)	269,466.						
12	Advertising and promotion	134,033.		. =				
13	Office expenses	43,128.						
14	Information technology	13/120	-					
15	Royalties			· · -				
16	Occupancy	70,534.						
17	Travel							
18	Payments of travel or entertainment expenses							
	for any federal, state, or local public officials			1				
19	Conferences, conventions, and meetings	333,264.						
20	Interest							
21	Payments to affiliates							
22	Depreciation, depletion, and amortization	60,908.						
23	Insurance	37,983.	<u>-</u>					
24	Other expenses. Itemize expenses not covered 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 0.)							
а	TRADE SHOW EXPENSES	1,627,137.						
b	MARKET STATISTICS	259,098.						
c	ALTERNATIVE FUELS	237,316.						
d	SAFETY STANDARDS	144,311.						
е	All other expenses	149,007.						
25	Total functional expenses. Add lines 1 through 24e	6,031,465.						
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)			<u></u>				

P _a r	t X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year	End	(B) of year
	1	Cash - non-interest-bearing	2,946,594.	1 3,2	88,034
	2	Savings and temporary cash investments	2,574,814.	2 3,0	11,352
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	1,106,394.	4 1,2	75,741
	5	Loans and other receivables from current and former officers, directors,			_
		trustees, key employees, and highest compensated employees Complete			
Ì		Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under			
		section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing	ļ		
		employers and sponsoring organizations of section 501(c)(9) voluntary			
ខ្ម		employees' beneficiary organizations (see instr) Complete Part II of Sch L		6	
Assets	7	Notes and loans receivable, net		7	
۲	8	Inventories for sale or use		8	
1	9	Prepaid expenses and deferred charges	561,152.	9 4	<u>98,534</u>
İ	10a	Land, buildings, and equipment cost or other			
		basis Complete Part VI of Schedule D 10a 1,397,884.		_	
	b	Less. accumulated depreciation 10b 858,004.		10c 5	39,880 66,750
1	11	Investments · publicly traded securities		I	66,750
ı	12	Investments · other securities See Part IV, line 11		12	
	13	Investments - program-related See Part IV, line 11		13	
	14	Intangible assets		14	
ŀ	15	Other assets See Part IV, line 11		15	00 001
	16	Total assets. Add lines 1 through 15 (must equal line 34)			80,291
	17	Accounts payable and accrued expenses			67,608
	18	Grants payable		18	10 700
ı	19	Deferred revenue			19,709
	20	Tax-exempt bond liabilities		20	73,900
_	21	Escrow or custodial account liability Complete Part IV of Schedule D Loans and other payables to current and former officers, directors, trustees,	13,300.	21	13,900
<u> </u>	22				
Liabilities		key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		00	
בַּ	02	Secured mortgages and notes payable to unrelated third parties		22 23	
	23 24	Unsecured notes and loans payable to unrelated third parties		24	
		Other liabilities (including federal income tax, payables to related third		24	
	25	parties, and other liabilities not included on lines 17-24) Complete Part X of			
		Schedule D	1,291,190.	25 1,3	44,119
	26	Total liabilities. Add lines 17 through 25			05,336
		Organizations that follow SFAS 117 (ASC 958), check here ► X and	3700370371	20 072	
_ω		complete lines 27 through 29, and lines 33 and 34.			
ဥ	27	Unrestricted net assets	6,537,688.	27 6,5	74,955
alai	28	Temporarily restricted net assets		28	, _ , _ , _ ,
	29	Permanently restricted net assets		29	<u> </u>
		Organizations that do not follow SFAS 117 (ASC 958), check here		"	
<u>.</u>		and complete lines 30 through 34.			
ž	30	Capital stock or trust principal, or current funds		30	
200	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
Net Assets or Fund balances	32	Retained earnings, endowment, accumulated income, or other funds	+	32	
ž	33	Total net assets or fund balances			74,955
			12,147,345.		80,291

Form **990** (2014)

	990 (2014) OUTDOOR POWER EQUIPMENT INSTITUTE INC.	52-	0977!	<u>552</u>	_ Pag	_{je} 12
Pai	t XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1	6	<u>, 33</u>	5,6	86.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6	<u>, 03</u>	1,4	<u>65.</u>
3	Revenue less expenses Subtract line 2 from line 1	3		_30	4,2	21.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6	, 53	7,6	88.
5	Net unrealized gains (losses) on investments	5		<26	6,9	54. >
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	6	, 57	4,9	55.
Pai	t XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
					Yes	No
1	Accounting method used to prepare the Form 990 Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	0				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		ĺ	2a		X
	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	х	
	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				- 1	
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audıt,	1			
	review, or compilation of its financial statements and selection of an independent accountant?			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 Auc	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 requ	ired aud	iit			
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits			3b_		
				Form	990 (2014)

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

2014

Open to Public Inspection

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

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

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

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

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

	Section 501(c)(4), (5), or (6) organization	ations Complete Part III		Emnl	oyer identification number
ivali	•	DOWED FOLLTONEN	n TNOMINION		•
D	art I-A Complete if the or	R POWER EQUIPMENT ganization is exempt un-	der section 501/c	INC.	52-0977552
	arti-A Complete ii tile oi	gamzation is exempt un	der section sone	or is a section ozr o	iganization.
1	Provide a description of the organi	zation's direct and indirect politi	ical campaign activities	in Part IV	
2	Political expenditures			▶\$	
3	Volunteer hours				
				·	
		ganization is exempt un			
	Enter the amount of any excise tax	, ,		> \$	
	Enter the amount of any excise tax		=	5 ▶\$	
	If the organization incurred a section	on 4955 tax, did it file Form 4720	o for this year?		Yes No
	a Was a correction made?				Yes No
	o If "Yes," describe in Part IV art I-C Complete if the ord	ganization is exempt un	der section 501(c)	except section 5016	c)(3).
	Enter the amount directly expende		 		···
	Enter the amount of the filing organ				
_	exempt function activities			▶ \$	
3	Total exempt function expenditure	s Add lines 1 and 2 Enter here	and on Form 1120-POI	L,	
	line 17b			▶\$	
4	Did the filing organization file Form	1120-POL for this year?			Yes No
5	Enter the names, addresses and e	mployer identification number (E	EIN) of all section 527 p	olitical organizations to whic	h the filing organization
	made payments For each organiza	ation listed, enter the amount pa	aid from the filing organ	ization's funds. Also enter th	e amount of political
	contributions received that were pr	• •		•	te segregated fund or a
	political action committee (PAC) If	additional space is needed, pro	ovide information in Par	t IV	
	(a) Name	(b) Address	(c) EIN	(d) Amount paid from	(e) Amount of political
				filing organization's funds If none, enter -0-	contributions received and promptly and directly
				lulius il lione, enter o	delivered to a separate
					political organization If none, enter -0-
				 	ii none, enter-o-
		· · · · · · · · · · · · · · · · · · ·			
			1		

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

Schedule C (Form 990 or 990-EZ) 2014

LHA 432041 10-21-14

Schedule C (Form 990 or 990 EZ) 2014 Part II-A Complete if the organization 501(h)).	OUTDO: janizatio	OR POW on is exe	ER EQUIPMEN mpt under sectio	TT INSTITUTE on 501(c)(3) and file	INC. 52-0 ed Form 5768 (0977552 Page 2 election under
	tion belon	gs to an affi	liated group (and list ii	n Part IV each affiliated	group member's nar	ne, address, EIN,
expenses, and sha					•	, ,
. -			nd "limited control" pro	ovisions apply		
Limi	ts on Lobi	oying Expe			(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to infl	ience nub	lic opinion (grass roots lobbying)			
b Total lobbying expenditures to infli	•			Ť		
c Total lobbying expenditures (add I		-	-y (aoct .ooo)g,			
d Other exempt purpose expenditure		u 16,				
e Total exempt purpose expenditure		e 1c and 1c	()			-
f Lobbying nontaxable amount Enti-	•		·	th columns	****	
If the amount on line 1e, column (a) o	ו (ט) וא		bying nontaxable am	· 1		
Not over \$500,000			the amount on line 1e			
Over \$500,000 but not over \$1,00			00 plus 15% of the exc	1		
Over \$1,000,000 but not over \$1,5			00 plus 10% of the exc	71		
Over \$1,500,000 but not over \$17	000,000		00 plus 5% of the exce	ess over \$1,500,000		
Over \$17,000,000 \$1,000,000						
g Grassroots nontaxable amount (er h Subtract line 1g from line 1a If zer i Subtract line 1f from line 1c If zer j If there is an amount other than ze reporting section 4911 tax for this	o or less, e o or less, e ro on eithe	enter -0- nter -0- er line 1h or	line 1i, did the organiz			Yes No
(Some organizations t		a section 5		have to complete all o	f the five columns	below.
	Lobb	yıng Expei	nditures During 4-Ye	ar Averaging Period		
Calendar year (or fiscal year beginning in)	(a)	2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount					·· · · · · · · · · · · · · · · · · · ·	
 b Lobbying ceiling amount 						
(150% of line 2a, column(e))						
c Total lobbying expenditures		·_ · /				
d Grassroots nontaxable amount						
e Grassroots ceiling amount				 		<u> </u>
(150% of line 2d, column (e))						
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				 		
f Grassroots lobbying expenditures						

Schedule C (Form 990 or 990-EZ) 2014

Schedule C (Form 990 or 990 EZ) 2014 OUTDOOR POWER EQUIPMENT INSTITUTE INC. 52-0977552 Page 3 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For e	ach "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description	(;	a)	(b)
of the	e lobbying activity	Yes	No	Amo	ount
1	During the year, did the filing organization attempt to influence foreign, national, state or				
	local legislation, including any attempt to influence public opinion on a legislative matter				
	or referendum, through the use of				
	Volunteers?				
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
	Media advertisements?				
	Mailings to members, legislators, or the public?				
_	Publications, or published or broadcast statements?				
f	, , ,				
9	· · · · · · · · · · · · · · · · · · ·		 		
n	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		 		
1	Other activities?			·	
1	Total Add lines 1c through 1:	 	 		
	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?	<u> </u>	<u> </u>		
	If "Yes," enter the amount of any tax incurred under section 4912				
	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? t III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(4).	ion 501(c)	(5) or se	ction	
rai	501(c)(6).				
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?		1		X
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2	X	
3	Did the organization agree to carry over lobbying and political expenditures from the prior year? t III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(4).		3		X
_	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answere answered "Yes."		R (b) Par		ne 3, is
1 2	Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenditures).	tical	1		<u> </u>
	expenses for which the section 527(f) tax was paid).				
а	Current year		2a		
b	Carryover from last year		2b		
С			2c		
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3		
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the e	xcess			
	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and	political			
	expenditure next year?		4		
5	Taxable amount of lobbying and political expenditures (see instructions)		5		
Par	t IV Supplemental Information				
Provi	de the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated gro	up list), Part I	I-A, lines 1 a	and 2 (see	
ınstrı	ictions), and Part II-B, line 1 Also, complete this part for any additional information				
				-	

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

Nam	e of the organization	PMENT INSTITUTE INC.	Em	ployer identification n	
Pai		ed Funds or Other Similar Funds or	Accou		<u></u>
	organization answered "Yes" to Form 990, Part IV, lin			arraer complete it the	
	organization anomored 100 to 10111 000, 1 at 111, int	(a) Donor advised funds	(b) Fur	nds and other accounts	
1	Total number at end of year		(, -		
	Aggregate value of contributions to (during year)				
2	Aggregate value of grants from (during year)				
3	Aggregate value at end of year				
4	Did the organization inform all donors and donor advisors in	writing that the assets held in depar advised f	unde		
5	are the organization's property, subject to the organization's		unus	Yes	□ No
_	Did the organization inform all grantees, donors, and donor a		d only	1es	
6					
	for charitable purposes and not for the benefit of the donor	or donor advisor, or for any other purpose con	lennig	Yes	□ No
Pai	impermissible private benefit? rt II Conservation Easements. Complete if the or	ganization answered "Ves" to Form 990 Part	V line 7		
			V, 11110 7		
1	Purpose(s) of conservation easements held by the organization of lead for public use (e.g., regrection or		ally impo	rtant land area	
	Preservation of land for public use (e.g., recreation or Protection of natural habitat	Preservation of a certified	-		
	Preservation of open space	Freservation of a certified	HISTORIC	Structure	
_	Complete lines 2a through 2d if the organization held a qual	find appropriation contribution in the form of a	000000	ation accoment on the	loct
2		ned conservation contribution in the form of a	Conserv	ation easement on the	iasi
	day of the tax year			Held at the End of the Ta	av Vaar
	Tatal averbas of concentration accompanie		20	Helu at the chu of the Ta	1X TEAL
a	Total number of conservation easements		2a		
b	Total acreage restricted by conservation easements	richius included in (a)	2b		
С.	Number of conservation easements on a certified historic st		2c		
d	Number of conservation easements included in (c) acquired	after 6/17/06, and not on a historic structure	04		
_	listed in the National Register Number of conservation easements modified, transferred, re	decease autoroughed or terminated by the are	_2d	n during the tay	-
3	_	neased, extinguished, or terminated by the org	jailizatio	in during the tax	
	year ►	reament is legated			
4	Does the organization have a written policy regarding the pe				
5	-	_		Yes	□ No
_	violations, and enforcement of the conservation easements		a tha var		140
6	Staff and volunteer hours devoted to monitoring, inspecting				_
7	Amount of expenses incurred in monitoring, inspecting, and			Φ	
8	Does each conservation easement reported on line 2(d) abo	ve satisfy the requirements of section 170(n)(4	·)(D)(I)		□ No
_	and section 170(h)(4)(B)(ii)?			Yes	
9	In Part XIII, describe how the organization reports conservat				1
	include, if applicable, the text of the footnote to the organiza	tion's financial statements that describes the	organiza	tion's accounting for	
Da	conservation easements rt III Organizations Maintaining Collections o	f Art Historical Treasures or Othe	r Simil	lar Assets	
Га	Complete if the organization answered "Yes" to Form			iai Addeta.	
			and hal	and about works of art	
та	If the organization elected, as permitted under SFAS 116 (As				
	historical treasures, or other similar assets held for public ex		or public	service, provide, in Pa	It AIII,
	the text of the footnote to its financial statements that descr		J b -1		. 4 1
b	If the organization elected, as permitted under SFAS 116 (AS				
	treasures, or other similar assets held for public exhibition, e	ducation, or research in furtherance of public	service,	provide the following ar	nounts
•	relating to these items		_	•	
	(i) Revenue included in Form 990, Part VIII, line 1			5	
	(ii) Assets included in Form 990, Part X			*	
2	If the organization received or held works of art, historical tre		in, provid	de	
	the following amounts required to be reported under SFAS 1	16 (ASC 958) relating to these items	_	_	
а	Revenue included in Form 990, Part VIII, line 1		>	\$	
b	Assets included in Form 990, Part X		>	\$	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 432051 10-01-14

Schedule D (Form 990) 2014

	dule D (Form 990) 2014 OUTDOOR t III Organizations Maintaining C	POWER EQUI							Page 2
3	Using the organization's acquisition, accessi								
3	(check all that apply)	on, and other records	s, check any or a	ie following tha	it are a sig	imicant	use or its	CONECTION	items
а	Public exhibition	d	Loan or e	xchange progra	ams				
b	Scholarly research	e	Other	keriange progre	41110				
c	Preservation for future generations	C							
4	Provide a description of the organization's co	ollections and explain	how they furthe	r the organizati	on's exem	not purpo	ose in Pan	t XIII	
5	During the year, did the organization solicit of	•	·	-					
•	to be sold to raise funds rather than to be ma							Yes	☐ No
Par	t IV Escrow and Custodial Arran				"Yes" to F	orm 990), Part IV, I	ine 9, or	
-	reported an amount on Form 990, Pa	_							
1a	Is the organization an agent, trustee, custod	an or other intermedi	ary for contributi	ons or other as	sets not II	ncluded	-		
	on Form 990, Part X?							Yes	X No
b	If "Yes," explain the arrangement in Part XIII	and complete the foll-	owing table						
								Amount	
С	Beginning balance					1c			
d	Additions during the year					1d			
е	Distributions during the year					1e			
f	Ending balance					1f			
2a	Did the organization include an amount on F					y?	LX	Yes	U No
	If "Yes," explain the arrangement in Part XIII								X
Par	t V Endowment Funds. Complete	·							
		(a) Current year	(b) Prior year	(c) Two year	rs back (d) Three y	years back	(e) Four	years back
1a	Beginning of year balance	- -		+					
b	Contributions								
C	Net investment earnings, gains, and losses			<u> </u>					
d	Grants or scholarships								
е	Other expenditures for facilities								
	and programs			+	-				
T	Administrative expenses								
g	End of year balance Provide the estimated percentage of the cur	ront year and balance	/line 1a column	(a)) held as					
2	Board designated or quasi-endowment		%	(a)) Held as					
a b	Permanent endowment	%	_/0						
	Temporarily restricted endowment	^ %							
C	The percentages in lines 2a, 2b, and 2c shou								
За	Are there endowment funds not in the posse		tion that are held	and administe	red for th	e organi	zation		
-	by					· J - · · ·		[-	Yes No
	(j) unrelated organizations							3a(ı)	
	(ii) related organizations							3a(iı)	
b	If "Yes" to 3a(ii), are the related organizations	s listed as required or	Schedule R?					3b	
4	Describe in Part XIII the intended uses of the	organization's endov	wment funds						
Pai	t VI Land, Buildings, and Equipm	nent.							
	Complete if the organization answere	d "Yes" to Form 990,	Part IV, line 11a	See Form 990	, Part X, Iı	ne 10			
	Description of property	(a) Cost or ot	'-'	st or other	(c) Ac	cumulat	ed	(d) Book	value
		basis (investm		is (other)	dep	reciation			
1a	Land			89,244.					244.
b	Buildings	ļ		71,401.	6	<u>33,2</u>	70.	138	<u>3,131.</u>
С	Leasehold improvements					<u> </u>			
	Equipment			94,274.		$\frac{37,2}{27}$			7,010.
	Other			42,965.	1	87,4	/0.		5, <u>495.</u> 9,880.
Total	LAdd lines 1a through 1e. (Column (d) must e	ausi Form QUA Port)	r column (R) line	2 111C)			_	716	, AMU.

Schedule D (Form 990) 2014

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.

Schedule D (Form 990) 2014

Total. (Column (b) must equal Form 990, Part X, col (B) line 25)

1,344,119.

	dule D (Form 990) 2014 OUTDOOR POWER EQUIPMENT t XI Reconciliation of Revenue per Audited Financial Sta			0977552 Page 4
ı dı	Complete if the organization answered "Yes" to Form 990, Part IV, line	-	Ctarr	•
1	Total revenue, gains, and other support per audited financial statements	. 124	1	4,441,594.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	$ _{2a} $ <266,955.		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c	1	
d	Other (Describe in Part XIII)	2d	1	
e	Add lines 2a through 2d		2e	<266,955.
3	Subtract line 2e from line 1		3	4,708,549.
4	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		
b	Other (Describe in Part XIII)	4b 1,627,137.	1	
c	Add lines 4a and 4b		4c	1,627,137.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		5	6,335,686.
Pai	t XII Reconciliation of Expenses per Audited Financial Sta	tements With Expenses per	Retu	
	Complete if the organization answered "Yes" to Form 990, Part IV, line	e 12a		
1	Total expenses and losses per audited financial statements		1	4,404,328.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		1 1	-
а	Donated services and use of facilities	2a]]	
b	Prior year adjustments	2b]]	
С	Other losses	2c] [
d	Other (Describe in Part XIII)	2d] [
е	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	4,404,328.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a] [
b	Other (Describe in Part XIII)	4b 1,627,137.	1 1	
С	Add lines 4a and 4b		4c	1,627,137.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	<u>6,031,465.</u>
	t XIII Supplemental Information.			
	de the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4		4, Part	X, line 2, Part XI,
lines	2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide an	y additional information		
				
PAF	יש און דאום אם.			
PAI	RT IV, LINE 2B:			
SIN	ICE 2008, OPEI HAS ACTED AS FISCAL SPON	SOR FOR ALLSAFE. A	COAI	TTTON OF
<u> </u>	102 1000 01 11 111 110 110 110 110 111			
<u>ASS</u>	OCIATIONS REPRESENTING MEMBERS THAT COL	NSUME GASOLINE AND	ETH	ANOL-FUEL
DII	NDC ODET ADMINICHEDC HUE EINDC OE ALL	CARE DUDING MUR VE	ז כז גדי	SNIL) ISD
חתם	NDS. OPEI ADMINISTERS THE FUNDS OF ALLS	SAFE. DURING THE IE	AK I	FINDED
AUC	SUST 31, 2015, ALLSAFE RECEIVED NO INCOM	ME AND INCURRED NO	EXP	ENSES.
INC	LUDED IN CASH ON THE STATEMENT OF FINAL	NCIAL POSITION IS S	73.9	000 OF CASH
RES	TRICTED FOR ALLSAFE. IN ADDITION, INCLU	JDED IN OTHER ACCRU	ED 1	LIABILITIES
IS	\$73,900 OF FUNDS OWED TO ALLSAFE.			
				-
PAF	T X, LINE 2:			
FOF	THE YEAR ENDED AUGUST 31, 2015, OPEL I	HAS DOCUMENTED ITS	CONS	SIDERATION
OΒ	ENCE ACC 740-10 INCOME MAYER MILLS PRO	NITTER CHITANICE EOD	יהוכד	OODMING
432054	FASB ASC 740-10, INCOME TAXES, THAT PRO	NIDES GOIDANCE LOK		
10-01-	14 1 O		ocned	lule D (Form 990) 2014

Schedule D (Form 990) 2014 OUTDOOR POWER EQUIPMENT INSTITUTE INC. 52-0977552 Page 5 Part XIII Supplemental Information (continued)
UNCERTAINTY IN INCOME TAXES AND HAS DETERMINED THAT NO MATERIAL UNCERTAIN
TAX POSITIONS QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE
FINANCIAL STATEMENTS.
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.
PART XI, LINE 4B - OTHER ADJUSTMENTS:
TRADE SHOW EXPENSE NETTED AGAINST REVENUE ON THE FINANCIAL 1,627,137.
STATEMENTS AND SHOWN AS AN EXPENSE ON THE FORM 990.
PART XII, LINE 4B - OTHER ADJUSTMENTS:
TRADE SHOW EXPENSE NETTED AGAINST REVENUE ON THE FINANCIAL 1,627,137.
STATEMENTS AND SHOWN AS AN EXPENSE ON THE FORM 990.

SCHEDULE (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22. Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

▶ Attach to Form 990.

OMB No 1545-0047	2014	Open to Public Inspection

Employer identification number

52-0977552

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

OUTDOOR POWER EQUIPMENT INSTITUTE INC.

Part I General Information on Grants and Assistance	nd Assistance						
Does the organization maintain records to substantiate the amount of	to substantiate th	e amount of the grants	or assistance, the	grantees' eligibility	y for the grants or ass	the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection	
criteria used to award the grants or assistance?	stance?						X Yes No
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States	ocedures for moni	toring the use of grant	funds in the United	d States			
Part II Grants and Other Assistance to Domestic Organizations and	Domestic Organ	izations and Domestic	: Governments. C	complete if the orga	anization answered "Y	Domestic Governments. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any	IV, line 21, for any
recipient that received more than \$5,000 Part II can be duplicated if additional space is needed	\$5,000 Part II car	be duplicated if additi	onal space is need	Jed			
1 (a) 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, EMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OPEI EDUCATION & RESEARCH FOUNDATION - 341 SOUTH PATRICK STREET - ALEXANDRIA VA 22314	20-2989447	501(0)(3)	631 000	0			TO SUPPORT OPERATIONS OF
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	ind government o	rganizations listed in th	e line 1 table				1.
1 ~	, see the Instruct	tions for Form 990.					Schedule I (Form 990) (2014)

432101 10-15-14

Page 2 (f) Description of non-cash assistance 52-0977552 (e) Method of valuation (book, FMV, appraisal, other) OPEI GAVE OPEI ERF FUNDS IN GENERAL SUPPORT OF THE FOUNDATION'S OPERATIONS Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22 Part III can be duplicated if additional space is needed OPEI DOES NOT HAVE SPECIFIC POLICIES IN PLACE TO MONITOR THE USE OF THE GRANT FUNDS (d) Amount of non-cash assistance OUTDOOR POWER EQUIPMENT INSTITUTE INC. (c) Amount of cash grant THEREFORE, (b) Number of recipients OPEI ERF IS A CONTROLLED ENTITY OF OPEI. (a) Type of grant or assistance Schedule I (Form 990) (2014) LINE PART I, Part III

Schedule I (Form 990) (2014)

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432102 10-15-14

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.

► Information about Schedule J (Form 990) 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

OUTDOOR POWER EQUIPMENT INSTITUTE INC.

Employer identification number 52-0977552

Pa	rt I Questions Regarding Compensation			
			Yes	No
1a	Check the appropriate 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 or charter travel Housing allowance or residence for personal use			ŀ
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	-	<u> </u>
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2		
•	Indicate which if any of the following the filing organization used to establish the compensation of the grassization's			
3	Indicate which, if 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 establish compensation of the CEO/Executive Director, but explain in Part III	1		
	X Compensation committee ☐ Written employment contract ☐ Independent compensation consultant X Compensation survey or study			
	Form 990 of other organizations LX 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			
а	Receive a severance payment or change-of-control payment?	4a		Х
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
С	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of			
а	The organization?	5a		<u> </u>
b	Any related organization?	5b	L	
	If "Yes" to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of			1
а	The organization?	6a_		
b	Any related organization?	6b		
	If "Yes" to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments			
	not described in lines 5 and 6? If "Yes," describe in Part III	7_	<u></u>	<u> </u>
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	ļ	
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53 4958-6(c)?	9		

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

Schedule J (Form 990) 2014

OUTDOOR POWER EQUIPMENT INSTITUTE INC. 52-0977552

Schedule J (Form 990) 2014

Page 2

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-MISC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation (F)
(A) Name and Title		(ı) Base compensation	(II) Bonus & Incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred in prior Form 990
(1) KRIS KISER	Ξ	348,752.	50,500.	81,750.	50,975.	9,213.	541,190.	0.
70	: 3	0	0	0	0	0	0	0
(2) JEAN HAWES	ε	163,575.	5,500.	0.	27,415.	19,560.	216,050.	0
	€	4	4	0.	4	0	0	0
(3) GERALD COONS	Ξ	173,263.	5,500.	0.	28,561.	24,362.	231,686.	0
	Ξ	0	4	0.	4			0
	ε	151,439.	5,500.	0.	24,936.	12,195.	194,07	0
	€	0	0	0.	0	0	0	• 0
	Ξ	138,558.	5,500.	0.	22,774.	25,710.	192,542.	0
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Schedule J (Form 990) 2014

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SCHEDULE O (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.

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 Internal Revenue Service Employer identification number Name of the organization 52-0977552 OUTDOOR POWER EQUIPMENT INSTITUTE FORM 990, PART VI, SECTION A. LINE 6: THE ASSOCIATION HAS 101 ORGANIZATIONAL MEMBERS. FORM 990, PART VI, SECTION A, LINE 7A: THE MEMBERS ELECT THE BOARD OF DIRECTORS IN JUNE OF EACH YEAR. FORM 990, PART VI, SECTION A, LINE 7B: THE ONLY DECISION OF THE GOVERNING BODY THAT IS SUBJECT TO MEMBER APPROVAL IS CHANGING THE BYLAWS AND ELECTION OF THE GOVERNING BODY. FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 WAS PREPARED BY THE OUTSIDE ACCOUNTANTS. IT WAS REVIEWED BY THE TREASURER AND FORWARDED TO THE FINANCE AND AUDIT COMMITTEE. THE FULL BOARD RECEIVED A COPY OF THE FORM 990 PRIOR TO ITS FILING WITH THE IRS. FORM 990, PART VI, SECTION B, LINE 12C: A COPY OF THE CONFLICT OF INTEREST STATEMENT IS PROVIDED ON AN ANNUAL BASIS WITH A REQUEST TO COMPLETE AND SIGN AN ACKNOWLEDGEMENT FORM AND IDENTIFY ANY POTENTIAL CONFLICTS. AFTER DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE/SHE LEAVES THE GOVERNING BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE MEMBERS DECIDE IF A CONFLICT OF INTEREST EXISTS.

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

THE EXECUTIVE COMMITTEE REVIEWS THE CEO'S PERFORMANCE AND SETS GOALS FOR Schedule O (Form 990 or 990-EZ) (2014) LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Part !

Related Organizations and Unrelated Partnerships

►Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

2014

OMB No 1545-0047

Open to Public Inspection

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

OUTDOOR POWER EQUIPMENT INSTITUTE INC.

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

Employer identification number 52-0977552

(f) Direct controlling entity			ited tax-exempt
(e) End-of-year assets			e it had one or more rela
(d) Total income			t IV, line 34 becaus
(c) Legal domicile (state or foreign country)			wered "Yes" on Form 990, Par
(b) Primary activity			ons Complete if the organization ans
(a) Name, address, and EIN (if applicable) of disregarded entity			Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year
			Part II

	3	[3]	1	(3)	9	[3]	!
(a)	(c)	(2)	2)	(2)	Ξ	Section 512(b) 13)	205713)
Name, address, and EIN	Primary activity	Legal domicile (state or	Exempt Code	Public charity	Direct controlling	controlled	led 'S'
of related organization	_	foreign country)	section	status (if section	entity	entity?	<i>''</i>
				501(c)(3))		Yes	S N
OPEI EDUCATION & RESEARCH FOUNDATION -							
20-2989447, 341 SOUTH PATRICK STREET,	TO PROVIDE EDUCATION AND						
ALEXANDRIA VA 22314	RESEARCH PROJECTS	VIRGINIA	501(C)(3)	LINE 11A, I	OPEI	×	į
OPEI CANADA							
130 ADELAIDE STREET WEST, STE 701	TO OPERATE A PRODUCT						
TORONTO, ONTARIO, CANADA M5H 2K4	STEWARDSHIP PROGRAM	CANADA	FOREIGN		OPEI	×	
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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Schedule R (Form 990) 2014

Page 2 52-0977552

OUTDOOR POWER EQUIPMENT INSTITUTE INC. Schedule R (Form 990) 2014 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

Ι.	ge d	•			80	ì							
3	General or Percentage managing ownership partner?				65.00%								
_	og Per og Per	0								_	-		
9	Seneral managi partnei	Yes No	 		×								
(3)	Code V-UBI amount in box	K-1 (Form 1065)		·	N/A								
٦	Disproportionate allocations?	No			×								
E	Dispropo allocat	Yes											
(6)	Share of end-of-year	433613			2,864,422.								
()	Share of total income	•			1,281,544.								-
(e)	Predominant income (related, unrelated, excluded from tax under	sections 512-514)			RELATED								
(q)	Direct controlling entity				N/A								
(2)	Legal domicile (state or	country)			VA								
(q)	Primary activity		TO MANAGE	ANNUAL TRADE	SHOW		I	 	 T	1		1	
(a)	Name, address, and EIN of related organization		GIE/OPEI LLC - 20-5103389	341 SOUTH PATRICK STREET	ALEXANDRIA, VA 22303								

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 Part IV

ı	ı	1		ļ		ı		ļ		ŀ	
3	Section 512(b)(13) controlled entity?	No			 						
'	Se 512 cont	Yes									
ε	Percentage ownership										
(6)	Share of end-of-year	2222									
(j)	Share of total income										
(e)	Type of entity (C corp, S corp,	(ingr)									
(p)	Direct controlling entity										
(0)	Legal domicile (state or foreign	country)									
(q)	Primary activity						:				
(a)	Name, address, and EIN of related organization										

Schedule R (Form 990) 2014

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Page 3

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

Make Commission of some substitute in Passe II II about 11 and 12				\vdash
Note: Complete line 1 in any entity is listed in Farts in, in, or it or it ins scriedule 1. During the tax year, did the organization engage in any of the following transaction.	is with one or more r	ansactions with one or more related organizations listed in Parts II-IV?	in Parts II:IV?	60
Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a contro	`			ta ta
				4
 Girt, grant, or capital contribution from related organization(s) 				
d Loans or loan guarantees to or for related organization(s)				1d X
e Loans or loan guarantees by related organization(s)				1e X
f Dividends from related organization(s)				×
g sale of assets to related organization(s) L Durchass of assets from related organization(s)				
Exchange of assets with related organization(s)				
 Lease of facilities, equipment, or other assets to related organization(s) 				1j X
k Lease of facilities, equipment, or other assets from related organization(s)				1k X
l Performance of services or membership or fundraising solicitations for related organization(s)	anization(s)			11 X
m Performance of services or membership or fundraising solicitations by related orga	lated organization(s)			1m X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	(s)uoı			1n X
o Sharing of paid employees with related organization(s)				10 X
 P Reimbursement paid to related organization(s) for expenses 				
q Reimbursement paid by related organization(s) for expenses				Tq X
r Other transfer of cash or property to related organization(s)				± ×
s Other transfer of cash or property from related organization(s)				1s X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds	who must complete t	his line, including covered	relationships and transaction thresholds	
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved	olved
(1) OPEI EDUCATION AND RESEARCH FOUNDATION	മ	631,000.	631,000.ACTUAL AMOUNT	
(2) GIE/OPEI, LLC	ಬ	2,375,705.ACTUAL	ACTUAL AMOUNT	
(3) OPEI CANADA	ı	.000,07	70,000.ACTUAL AMOUNT	
(4)				
(5)				
432163 08-14-14	30		Schedule R	Schedule R (Form 990) 2014

Page 4

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

	_																				
3	Percentage ownership																				Schedule R (Form 990) 2014
	ral or ging	8 N	 		_			 								٦					 1 E
3	Gener mana partn	Yes						 -	1				-				 	7	_		H H
3	Odde V-UBI General or Percentage lonate amount in box 20 managing ownership	(Form 1065)											-							-	Schedule
	por-	g				-											 				 1
3	Dispro Liona allocati	Yes								 											1
(b)	of /ear	assets																			
(£)	Share of total	Income									i										
(e)	Are all partners sec 501(c)(3) orgs ?	Yes No						 	#						 			 _			
	9 1	×		+			 	 	+	 								 -			 ┨
(0)	Predomi (related	sections 512-514)																			
(0)	nicile oreign	country)																			
(q)	Primary activity																				
(a) (b) (c) (d)	Name, address, and EIN of entity																				

Schedule F	Supplement	<u>O</u> 1	<u>UTDOOR</u>	POWER	EQUIPMENT	INSTITUTE	INC.	<u> 52-0977552</u>	Page 5
Part VII	_ Supplement	al Informa	tion						
	Provide addition	al information	for respons	es to questi	ons on Schedule R (see instructions)			
						 			
									
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