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Form BTLA A-9

TOWN OF FRANCESTOWN

Page 1

# The State of New Hampshire

## List of Real Estate and Personal Property on which Exemption is Claimed

Pursuant to RSA 72:23-c

This form must be filled in and filed annually before April 15. The ORIGINAL list must be filed with the selectmen (assessors) of the town (city) in which such property is located. A DUPLICATE copy should be retained by the applicant. Failure to file this list may result in denial of the exemption.

*This is to certify that the answers to the following interrogatories are true and correct to the best of my knowledge and belief and that I am duly authorized to sign on behalf of the applicant organization.*

Date: 3/25/2024

Signed by: Donna Sibley Admin. Assistant

- | NAME   | TITLE            |
|--|------------------|
| 1. Name of applicant organization: <u>New England Forestry Foundation, Inc.</u><br>(OWNER OF PROPERTY OR PRINCIPAL OCCUPANT - CIRCLE ONE OR BOTH)  |                  |
| 2. Mailing address and telephone number: <u>P O Box 1346 Littleton, MA 01460 (978) 952-6856</u>  |                  |
| 3. In what municipality is this exemption claimed? _____   |                  |
| 4. Under which section is applicant requesting exemption: (An organization may not claim multiple exemptions under separate provisions of RSA 72:23)<br>RSA 72:23 III (religious)    RSA 72:23 IV (educational)    RSA 72:23 V (charitable) <u>  X  </u><br>(Form A-12 must also be filed, if applicant is requesting exemption as a charitable organization.)   |                  |
| 5. Is the applicant organization organized or incorporated in New Hampshire (Yes _____ No <u>  X  </u> )<br>Does it have a principal place of business in this state (Yes _____ No <u>  X  </u> If yes, where: _____)  |                  |
| ADDRESS  | TELEPHONE NUMBER |
| 6. State general purpose for which applicant is organized or incorporated: <u>See enclosed Statement of Incorporation from 1944 and Mission Statement.</u>   |                  |
| 7. If applicant is requesting exemption as a charitable organization under RSA 72:23, V:<br>(a) What service of public good or welfare is provided? <u>Educating landowners &amp; general public about the benefits of sustainable forest management.</u><br>(b) Who are the beneficiaries of this service? <u>New Hampshire landowners and community members.</u><br>(c) Is there a charge for this service? <u>NO</u> If yes, explain _____<br>(d) For what purpose is any income used? <u>Income from demonstration timber harvests is used to further the education and conservation activities of the foundation.</u> |                  |
| 8. If the applicant is a religious organization, is it a regularly recognized and constituted denomination, creed or sect?<br>If so, give its generally recognized name _____  |                  |

Francestown

9. State whether the applicant has been granted exemption from taxation by special act of legislature since May 7, 1913. \_\_\_\_\_

If so, give date. \_\_\_\_\_

10. Did the municipality where the applicant claims exemption vote prior to April 1, 1958 to grant exemption on property not specifically exempted by Chapter 72 RSA as amended by Chapter 202 of the Laws of 1957? \_\_\_\_\_

If so, what is the total amount of the exemption voted? \_\_\_\_\_

11. List real estate and personal property on which exemption is claimed for this town (city) and the purpose of which each item is used. Itemize each building or tract of land separately indicating the approximate area or percentage used for exempt purposes.  
(See example)

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
3-5-0 Russell Station Road	2 acres	Year round active	
3-1-0 2 <sup>nd</sup> NH Turnpike	3 acres	Forests promoting	
Map 6 Lot 55	35.0	And educating	
		Community members	
		About the benefits	
		Of sustainable	
		Forest management.	

EXAMPLE:

Tax Map & Lot No.	Property Description	Primary Use and its extent or duration	Other Use and its extent or duration
25/6	5 acres of land	Continual support of	
		Smith & Jones bldgs.	
25/6	Smith house	25% science teacher's apt	
		75% dormitory (18 students)	4-H for 6 wks.
25/6	Jones Bldg.	40% a[t rent to public	
		50% student assemble room	Rented to town 4-5 times/yr.
		10% school nurse's office	
35/2	Brown lot-28 acres	Camping and hiking by scouts;	

# The State of New Hampshire

## CHARITABLE ORGANIZATION FINANCIAL STATEMENT

Pursuant to RSA 72:23, VI, every charitable organization or society must file a statement of its financial condition with the municipality in which the property is located. This statement is due annually, before June 1. In compliance with this statute, please complete and return this form with attachments, if necessary, to the municipality.

For Fiscal Year 2024 to 2025

1. In what municipality is this exemption claimed? \_\_\_\_\_
2. Name of Organization or Society New England Forestry Foundation
3. Name(s) and Address(es) of the Principal Officers:  
Frederick J. Weyerhaeuser 105 Coolidge Hill Cambridge, MA 01238  
David Moskovitz 204 Hollywood Blvd. Whitefields, ME 04353  
Robert W. Ackerman 274 Beacon St. Boston, MA 02116
4. Internal Revenue Service Identification Number: 042-024-022
5. Date of Registration or Incorporation with the N.H. Secretary of State:  
April 18, 1996
6. Attach financial statement or best evidence available of the organization's source of income and expenditures in the preceding fiscal year.
7. If the organization or society files INTERNAL REVENUE SERVICE FORM 990, or other similar non-profit informational return, please enclose a copy.

Signature: \_\_\_\_\_

(Treasurer or Principal Officer)

Send Original form and accompanying information to local assessing officials.  
 A duplicate copy should be retained by Property Owner.



## MISSION STATEMENT

The mission of New England Forestry Foundation is to conserve New England's working forests through conservation and ecologically sound management of privately owned forestlands in New England, throughout the Americas and beyond.

This mission encompasses:

- Educating landowners, foresters, forest products industries, and the general public about the benefits of forest stewardship and multi-generational forestland planning.
- Permanently protecting forests through gifts and acquisitions of land for the benefit of future generations.
- Actively managing Foundation lands as demonstration and educational forests.
- Conservation, through sustainable yield forestry, of a working landscape that supports economic welfare and quality of life.
- Supporting the development and implementation of forest policy and forest practices that encourage and sustain private ownership.

# THE COMMONWEALTH OF MASSACHUSETTS

Be it known That whereas

Hugh P. Baker, Harris A. Reynolds,  
William P. Wharton, George W. Wheelwright,  
Edward B. Draper, Sheldon E. Wardwell  
and Farnham W. Smith

have associated themselves with the intention of forming a corporation under the name of

New England Forestry Foundation, Inc.,

for the purpose of the following:— To increase the production of timber through the extension of the practice of forest management; to provide forestry services to woodland owners; to arouse and educate a public interest to the advantages of forest land use and management through practical demonstration, and to promote better methods in the protection, development and marketing of forest resources and forest products. To solicit and receive subscriptions and gifts from individuals, partnerships, corporations, other foundations, governmental, business and other organizations, whether public or private, and to expend the principal and interest thereof or both; to receive by gift or acquire by purchase, exchange or otherwise such real and personal property as may be appropriate to carry out the purposes of the Foundation; and to hold, lease, administer, use, develop and dispose of such real and personal property; to buy, hold or acquire by purchase, exchange, gift or otherwise stock, notes, bonds or evidences of indebtedness or other securities of other corporations and organizations for the purpose of investing and reinvesting its funds so as to further the objectives of the Foundation. To borrow money and from time to time to make and issue promissory notes, bills of exchange, debentures and obligations and evidences of indebtedness of all kinds when and as the same may be convenient for the accomplishment of the purposes of the Foundation or any of them; and if deemed advisable to secure the same by mortgage or deed of trust or pledge of any or all of the property or franchises of the Foundation. To appropriate and expend any of its funds, whether from contributions, subscription or current earnings, for the furtherance of the objectives of the Foundation; to make charges for services rendered by the Foundation; to contract with those using the facilities of the Foundation; to sell, lease, assign, license, contract or otherwise dispose of its interest in whole or in part in any property owned or controlled by the Foundation. In general to do all things necessary and proper to carry out the purposes for which it is organized, and to have and exercise all the powers conferred by the Commonwealth of Massachusetts upon corporations created under chapter 180 of the General Laws as they may be now or hereafter amended; provided, however, that no part of the net earnings of the Foundation shall inure to the benefit of any contributor, subscriber, member, founder or other person or corporation (except non-profit charitable corporations, as hereinafter provided), and providing further that there shall never accrue to or be paid to any contributor, subscriber, member or founder of the Foundation any profit upon the subscription or contribution of such subscriber, member, contributor or founder, directly or indirectly; and provided that upon the dissolution, termination and liquidation of the Foundation, its assets remaining after the payment of all its debts and obligations shall be given only to any one or more states, or subdivisions thereof, territories or possessions of the United States or to any one or more non-profit charitable corporations incorporated therein as a majority of the members shall determine; and no contributor, subscriber, member or founder or other person or corporation (except non-profit charitable corporations, as hereinbefore provided), shall by virtue thereof ever receive or be entitled to any of the assets of the Foundation;

and have complied with the provisions of the Statutes of this Commonwealth in such case made and provided, as appears from the Articles of Organization of said corporation, duly approved by the Commissioner of Corporations and Taxation and recorded in this office:

Now, therefore, I, FREDERIC W. COOK, Secretary of The Commonwealth of Massachusetts, DO HEREBY CERTIFY that said

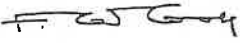
Hugh P. Baker, Harris A. Reynolds,  
William P. Wharton, George W. Wheelwright,  
Edward B. Draper, Sheldon E. Wardwell  
and Farnham W. Smith,

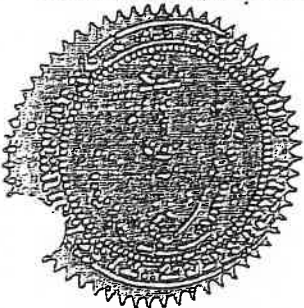
their associates and successors, are legally organized and established as, and are hereby made, an existing corporation as of July 12, 1944 under the name of

New England Forestry Foundation, Inc.,

with the powers, rights and privileges, and subject to the limitations, duties and restrictions, which by law appertain thereto.

Witness my official signature hereunto subscribed,  
and the Great Seal of The Commonwealth of  
Massachusetts hereunto affixed, this third  
day of August in the year of our Lord one  
thousand nine hundred and forty-four.

  
Secretary of the Commonwealth.



Office Use Only: Fiscal Year

THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE ATTORNEY GENERAL  
NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIVISION  
ONE ASHBURTON PLACE  
BOSTON, MASSACHUSETTS 02108

(617) 727-2200, ext. 2101  
[www.mass.gov/ago/charities](http://www.mass.gov/ago/charities)

Form PC

Report for the Fiscal Period: 05/01/22 to 04/30/23

AG Account #: 006546 Federal ID #: 04-2024022

Electronic Payment Confirmation #: \_\_\_\_\_  
*Attach printout of electronic payment confirmation.*

Electronic Payment Date: \_\_\_\_\_

When did the organization first engage in charitable work in Massachusetts? 07/02/1944

Has the organization applied for or been granted IRS tax exempt status?  Yes  No

If yes, date of application OR date of determination letter: 07/02/1944

IRS Exemption under 501(c): 3

If exempt under 501(c), are contributions to the organization tax deductible as charitable contributions?  Yes  No

**Check all items attached (if applicable)**

Filing Fee or Printout of Electronic Payment Confirmation

Copy of IRS Return

Audited Financial Statements/Review

Amended Articles/By-Laws

Schedule A-1

Schedule A-2

Schedule RO

Schedule VCO

Probate Account

Organization Data

Name: NEW ENGLAND FORESTRY FOUNDATION, INC.

Mailing Address: 32 FOSTER STREET

City: LITTLETON State: MA ZIP: 01460-4346

Phone Number: (978) 952-6856 Fax Number: (978)-952-6356

Email: MGARCIA@NEWENGLANDFORESTRY.ORG Website: NEWENGLANDFORESTRY.ORG

In the table below, please enter the appropriate codes from the corresponding tables found in the instructions. Enter up to 2 codes from Table 3 for your organization's main purpose(s)

Category	Code	Category	Code
County (Table 1)	9	Organization Purpose Code 1	28
Type of Organization (Table 2)	3	Organization Purpose Code 2	29

Please check box if final return prior to dissolution:

Office Use Only: Payment Received

All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

- On what date was the organization created? 07/02/1944
- Where was the organization created? MASSACHUSETTS
- What is the form of organization? (check one)

Corporation	<input checked="" type="checkbox"/>	Testamentary Trust	<input type="checkbox"/>
Unincorporated Association	<input type="checkbox"/>	Inter Vivos Trust	<input type="checkbox"/>

Other (please describe): \_\_\_\_\_

- Was your organization related to any other organization(s) during the reporting year (see definition "Related Organization")? If yes, please complete the Schedule RO on pages 13 and 14.  Yes  No
- Enter your summary of financial data:

Financial Data		Amounts
A.	Contributions, gifts, grants, and similar amounts received	2,490,742.
B.	Gross support and revenue	3,463,506.
C.	Program services and similar amounts paid out	3,189,297.
D.	Fundraising expenses	458,292.
E.	Management and general expenses	326,863.
F.	Payments to affiliates	0.
G.	Total expenses	3,974,452.
H.	Net assets or fund balances at the end of the year	46,435,152.

- List the total compensation you provided to your five highest paid employees:

	Name/Title	Hrs/Week	Salary and Other Income	Benefit Plans	Other Compensation
1.	ROBERT PERSCHEL EXECUTIVE DIRECTOR	40.00	257,254.	24,956.	0.
2.	ANDREA COLNES DEPUTY DIRECTOR & CLIMATE FELLOW	40.00	176,552.	22,767.	0.
3.	MARIA GARCIA DIRECTOR OF FINANCE AND ADMINIST	40.00	130,150.	6,844.	0.
4.	WILLIAM BRUNE CHIEF CONSERVATION OFFICER	40.00	93,337.	28,236.	0.
5.	CHRIS PRYOR DIRECTOR OF FOREST STEWARDSHIP	40.00	96,995.	4,361.	0.

- Was any compensation provided to any of the individuals listed in question 6 above not quantified in your response to 6? If yes, please provide explanation (attach separate sheet).  Yes  No

8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's five highest paid consultants providing professional services (e.g. attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel).

	Name/Title	Amount of Compensation	Type(s) of Service
1.	NE FORESTRY CONSULTANTS INC.	178,014.	EASEMENT MONITORING/CONSUL
2.	THE UNIVERSITY OF MAINE	91,500.	CONSULTING
3.	DENTERLEIN	75,000.	CONSULTING
4.	APPALACHIAN MOUNTAIN CLUB	57,658.	PROFESSIONAL FEES
5.	THOMAS WALKER	57,690.	CONSULTING

9. Bank(s) in which the organization's funds are deposited (include bank addresses and phone number):

Bank	Address	Phone Number
FIDELITY INVESTMENTS	P.O. BOX 770001, CINCINNATI, OH 45277-0002	800-544-4442
THE VANGUARD GROUP	455 DEVON PARK DRIVE, WAYNE, PA 19087	800-984-5919
CITIZENS BANK	1 CITIZENS DRIVE, RIVERSIDE, RI 02915	401-734-5239

10. What is the organization's accounting method?  Cash  Accrual

Other (specify): \_\_\_\_\_

11. If organization's mailing address is a P.O. Box, list the organization's full street address:

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

12. Contact Person Name: ROBERT PERSCHEL

Street Address: 32 FOSTER STREET

City: LITTLETON State: MA ZIP Code: 01460

Phone Number: (978) 952-6856



13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf?  Yes  No
14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, solicit contributions?  Yes  No  
*If you answered yes to Question 13 or 14, you must complete Schedule A-1 and/or Schedule A-2 unless you are exempt from the solicitation certificate requirement.*

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by checking the box below to identify which exemption applies to your organization.

a religious organization	<input type="checkbox"/>
an organization which: (a) does not raise more than \$5,000 during a calendar year OR does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. (The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.)	<input type="checkbox"/>

16. Attach a list of names, addresses (street and/or mailing), and telephone numbers of other offices/chapters/branches/affiliates.  
**STATEMENT 1**

17. Attach a list of names, titles, and addresses (street and/or mailing) of officers, directors, trustees, and the principal salaried executives of organization.  
**STATEMENT 2**

18. Attach a list of names, titles, and addresses (street and/or mailing) of any individual(s) authorized to sign checks, and any individual(s) responsible for: custody of funds; distribution of funds; fundraising; and custody of financial records.  
**STATEMENT 3**

19. Has this organization or any of its officers, directors, employees or fundraisers solicited funds in any other state?  Yes  No  
**STATEMENT 4**

*If yes attach list of states where solicitation was conducted, including registered agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.*

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FORM PC	NAME, ADDRESS, PHONE OF OTHER OFFICES	STATEMENT	1
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<u>NAME AND ADDRESS</u>	<u>PHONE NUMBER</u>
N/A	

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FORM PC	OFFICERS, DIRECTORS, TRUSTEES AND EXECUTIVES	STATEMENT	2
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<u>NAME AND ADDRESS</u>	<u>TITLE</u>
ROBERT PERSCHEL 32 FOSTER STREET LITTLETON, MA 01460-4346	EXECUTIVE DIRECTOR
MARIA GARCIA 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR OF FINANCE
JACQUELINE PERRY O'CONNOR 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
DAVID MOSKOVITZ 32 FOSTER STREET LITTLETON, MA 01460-4346	VICE PRESIDENT/DIRECTOR
FREDERICK J. WEYERHAEUSER 32 FOSTER STREET LITTLETON, MA 01460-4346	PRESIDENT/DIRECTOR
ROBERT W. ACKERMAN 32 FOSTER STREET LITTLETON, MA 01460-4346	TREASURER/DIRECTOR
ANNE STETSON 32 FOSTER STREET LITTLETON, MA 01460-4346	CLERK/DIRECTOR
PHILIP Y. DENORMANDIE 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR/IMMEDIATE PAST PR
LAURENCE BAND 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR

CAMERON BRANDT 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
CHRISTOPHER DI BONAVENTURA 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
FREDERICK E. FINDLAY 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
MICHAEL LEHNER 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
G. MONTGOMERY LOVEJOY III 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
TODD RODMAN 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
JOHN VAN DER STRICHT 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
WHITNEY BEALS 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
BYRON STUTZMAN 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
ELIZABETH SWAIN 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
JACQUELINE PERRY O'CONNOR 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
BAYARD HENRY 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
EMILY M. DWYER 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR
RICHARD F. PERKINS 32 FOSTER STREET LITTLETON, MA 01460-4346	DIRECTOR

FORM PC

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STATEMENT 3

NAME AND ADDRESS	AREA OF RESPONSIBILITY
ROBERT PERSCHEL 32 FOSTER STREET LITTLETON, MA 01460	RESPONSIBLE FOR CUSTODY OF FUNDS
ROBERT ACKERMAN 32 FOSTER STREET LITTLETON, MA 01460	RESPONSIBLE FOR CUSTODY OF FUNDS
ROBERT PERSCHEL 32 FOSTER STREET LITTLETON, MA 01460	RESPONSIBLE FOR DISTRIBUTION OF FUNDS
ROBERT ACKERMAN 32 FOSTER STREET LITTLETON, MA 01460	RESPONSIBLE FOR DISTRIBUTION OF FUNDS
ROBERT PERSCHEL 32 FOSTER STREET LITTLETON, MA 01460	RESPONSIBLE FOR FUNDRAISING
BOARD OF DIRECTORS 32 FOSTER STREET LITTLETON, MA 01460	RESPONSIBLE FOR FUNDRAISING
ROBERT PERSCHEL 32 FOSTER STREET LITTLETON, MA 01460	CUSTODY OF FINANCIAL RECORDS
MARIA GARCIA 32 FOSTER STREET LITTLETON, MA 01460	CUSTODY OF FINANCIAL RECORDS
MARIA GARCIA 32 FOSTER STREET LITTLETON, MA 01460	AUTHORIZED TO SIGN CHECKS
CHRISTOPHER PRYOR 32 FOSTER STREET LITTLETON, MA 01460	AUTHORIZED TO SIGN CHECKS
PENNY FLYNN 32 FOSTER STREET LITTLETON, MA 01460	AUTHORIZED TO SIGN CHECKS
ROBERT PERSCHEL 32 FOSTER STREET LITTLETON, MA 01460	AUTHORIZED TO SIGN CHECKS

FORM PC

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STATEMENT 4

<u>STATE</u>	<u>REG AGENCY</u>
NEW HAMPSHIRE	NEW HAMPSHIRE SECRETARY OF STATE

<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
04/05/96	246597	

<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>
04/05/96	MASS MAILINGS

<u>STATE</u>	<u>REG AGENCY</u>
MAINE	MAINE SECRETARY OF STATE

<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
03/27/63	19630000NF	

<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>
03/27/63	MASS MAILINGS

<u>STATE</u>	<u>REG AGENCY</u>
VERMONT	VERMONT SECRETARY OF STATE

<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
09/08/95	0053103	

<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>
09/08/95	MASS MAILINGS

<u>STATE</u>	<u>REG AGENCY</u>
GEORGIA	GEORGIA SECRETARY OF STATE

<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
08/24/04	0452184	

<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>
08/24/04	MASS MAILINGS

STATE

REG AGENCY

FLORIDA

FLORIDA DEPARTMENT OF STATE

DATE OF REG      REG NUMBER      OTHER NAMES USED

08/30/04      F040000050

SOLICIT DATE      TYPE OF SOLICITATION

08/30/04      MASS MAILINGS

STATE

REG AGENCY

CONNECTICUT

CONNECTICUT SECRETARY OF STATE

DATE OF REG      REG NUMBER      OTHER NAMES USED

10/27/95      0524505

SOLICIT DATE      TYPE OF SOLICITATION

10/27/95      MASS MAILINGS

STATE

REG AGENCY

NEW YORK

NEW YORK SECRETARY OF STATE

DATE OF REG      REG NUMBER      OTHER NAMES USED

08/28/64      179428

SOLICIT DATE      TYPE OF SOLICITATION

08/28/64      MASS MAILINGS

STATE

REG AGENCY

RHODE ISLAND

RI DEP. OF BUSINESS REGULATION

DATE OF REG      REG NUMBER      OTHER NAMES USED

10/05/17      CO.9704641

SOLICIT DATE      TYPE OF SOLICITATION

10/05/17      MASS MAILINGS

20. Has this organization or any of its officers, directors, or employees:

*If yes, please attach an explanation.*

- (a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions?  Yes  No
- (b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency?  Yes  No
- (c) Been the subject of a proceeding regarding any solicitation or registration?  Yes  No
- (d) Entered into a voluntary agreement of compliance or consent judgment with, any government agency or in a case before a court or administrative agency?  Yes  No

21. Have any restrictions been removed during the year from donor-restricted funds?

*If yes, please attach an explanation.*

Yes  No

22. Have donor-restricted funds been loaned to unrestricted funds?

*If yes, please attach an explanation.*

Yes  No

23. This question involves "Termination of Employment or Changes of Control Compensatory Arrangements" with certain "Related Parties" (see instructions and definition sections). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

- (a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above?  Yes  No
- (b) Do you have such an agreement with any individual described in Related Party definition, sections (a) or (b)?  Yes  No

*If you answered yes for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.*

24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relatives, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g. in-kind gifts, waiver or interest not otherwise reported).

If the answer to any part of Question 24 is **yes**, attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.

During the year:			
A.	Has your organization sold or transferred assets to or purchased assets from or exchanged assets with a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
B.	Has your organization leased assets to or leased assets from a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
C.	Has your organization been indebted to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
D.	Has your organization allowed a related party to be indebted to it?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
E.	Has your organization made or held an investment in a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
F.	Has your organization furnished goods, services, or facilities to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
G.	Has your organization acquired goods, services, or facilities from a related party who received compensation or other value in return?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
H.	Has your organization paid or become obligated to pay wages, salary, or other compensation to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
I.	Has your organization transferred income or assets to or for use by a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
J.	Was your organization a party to any transaction in which any of its officers, directors, or trustees has a material financial interest, or did any officer, director or trustee receive anything of value not reported as compensation?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
K.	Has your organization invested in any corporate stock of a company in which any officer, director, or trustee owns more than 10% of the outstanding shares?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
L.	Is any property of the organization held in the name of or commingled with the property of any other person or organization?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
M.	Did your organization make a grant award or contribution to any other organization in which any of this organization's officers, directors or trustees has a relationship?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

STATEMENT 5



NAME AND ADDRESS

ROBERT PERSCHEL  
32 FOSTER STREET  
LITTLETON, MA 01460

NATURE OF TRANSACTION

COMPENSATION AND BENEFITS

AMOUNT INVOLVED

282,210.

PROCEDURE FOLLOWED

BOARD APPROVAL

NAME AND ADDRESS

MARIA GARCIA  
32 FOSTER STREET  
LITTLETON, MA 01460

NATURE OF TRANSACTION

COMPENSATION AND BENEFITS

AMOUNT INVOLVED

136,994.

PROCEDURE FOLLOWED

BOARD APPROVAL

**Signature Required**

Under penalty of perjury, I declare that the information furnished in this report, including all attachments, is true and correct to the best of my knowledge.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: ROBERT PERSCHEL

Title: EXECUTIVE DIRECTOR

Name of Preparer: TONNESON & COMPANY, PC

Address 401 EDGEWATER PLACE, SUITE 300

City WAKEFIELD State MA ZIP Code 01880-6208

Phone Number 781-245-9999

Schedule A-1

Solicitation Activities During Fiscal Year Covered By This Report

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

STATEMENT 6

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input checked="" type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>

Other (specify): \_\_\_\_\_

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

\* Provide applicable names and addresses:

Professional Solicitor Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Professional Fundraising Counsel Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Commercial Co-Venturer Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

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FORM PC

NAMES USED WITH SOLICITATION OF FUNDS

STATEMENT 6

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NAME

WESTERN MASSACHUSETTS AGGREGATION PARTNERSHIP  
NEW ENGLAND FORESTRY AGGREGATION PARTNERSHIP  
NEFF  
HEART OF NEW ENGLAND

Schedule A-1 ctd.

Solicitation Activities During Fiscal Year Covered By This Report

Identify the individuals who will have final responsibility for the charity's custody of contributions:

ROBERT PERSCHEL

Name and Title: EXECUTIVE DIRECTOR

Address 32 FOSTER STREET

City LITTLETON

State MA

ZIP Code 01460

ROBERT ACKERMAN

Name and Title: TREASURER

Address 32 FOSTER STREET

City LITTLETON

State MA

ZIP Code 01460

Name and Title:

Address

City

State

ZIP Code

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

ROBERT PERSCHEL

Name and Title: EXECUTIVE DIRECTOR

Address 32 FOSTER STREET

City LITTLETON

State MA

ZIP Code 01460

ROBERT ACKERMAN

Name and Title: TREASURER

Address 32 FOSTER STREET

City LITTLETON

State MA

ZIP Code 01460

Name and Title:

Address

City

State

ZIP Code

Schedule A-2

Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

STATEMENT 7

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input checked="" type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>

Other (specify): \_\_\_\_\_

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

\* Provide applicable names and addresses:

Professional Solicitor Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Professional Fundraising Counsel Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Commercial Co-Venturer Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

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FORM PC SCHEDULE A-2 NAMES USED WITH SOLICITATION OF FUNDS STATEMENT 7

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NAME

NEW ENGLAND FORESTRY AGGREGATION PARTNERSHIP  
WESTERN MASSACHUSETTS AGGREGATION PARTNERSHIP  
NEFF  
HEART OF NEW ENGLAND

Schedule A-2 ctd.

Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

Identify the individuals who will have final responsibility for the charity's custody of contributions:

ROBERT PERSCHEL

Name and Title: EXECUTIVE DIRECTOR

Address 32 FOSTER STREET

City LITTLETON

State MA

ZIP Code 01460

ROBERT ACKERMAN

Name and Title: TREASURER

Address 32 FOSTER STREET

City LITTLETON

State MA

ZIP Code 01460

Name and Title:

Address

City

State

ZIP Code

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

ROBERT PERSCHEL

Name and Title: EXECUTIVE DIRECTOR

Address 32 FOSTER STREET

City LITTLETON

State MA

ZIP Code 01460

ROBERT ACKERMAN

Name and Title: TREASURER

Address 32 FOSTER STREET

City LITTLETON

State MA

ZIP Code 01460

Name and Title:

Address

City

State

ZIP Code



**Certification by Organization**

*Two different signatures required.* Signers must be organization president or other authorized officer or trustee.

Under penalty of perjury, we declare that the information furnished in this report, including all attachments, is true and correct to the best of our knowledge.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: ROBERT PERSCHEL

Title: EXECUTIVE DIRECTOR

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: FREDERICK J. WEYERHAEUSER

Title: PRESIDENT

**Schedule RO**

1. Please read the instructions and definition of "Related Organization" carefully before completing this section. (If you have more than five Related Organizations, please attach a list)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

**Schedule RO ctd.**

2. List the total compensation paid by your organization and/or any other related organization to your chief executive (e.g., executive director) and to the four other current or former directors, trustees, officers, or employees within the system of related organizations identified at question 1, on page 13, receiving the highest aggregate compensation (see instructions). Use additional lines below to itemize by compensation source.

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

3. Is asset and/or compensation information for religious organizations and/or certain non-charitable entities related to foundations excluded pursuant to instructions?  Yes  No

EXTENDED TO MARCH 15, 2024

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2022

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

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

A For the 2022 calendar year, or tax year beginning MAY 1, 2022 and ending APR 30, 2023

B Check if applicable: C Name of organization NEW ENGLAND FORESTRY FOUNDATION, INC. D Employer identification number 04-2024022 E Telephone number (978) 952-6856 G Gross receipts \$ 4,280,203. H(a) Is this a group return for subordinates? Yes No H(b) Are all subordinates included? Yes No I Tax-exempt status: X 501(c)(3) J Website: NEWENGLANDFORESTRY.ORG K Form of organization: X Corporation L Year of formation: 1944 M State of legal domicile: MA

Part I Summary

Table with 3 main sections: Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, member counts, revenue breakdown, and asset/liability totals for prior and current years.

Part II Signature Block

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

Sign Here: Signature of officer ROBERT PERSCHEL, EXECUTIVE DIRECTOR. Date. Paid Preparer Use Only: Print/Type preparer's name JODY K BOOTH, Preparer's signature JODY K BOOTH, Date 11/01/23, PTIN P00030126, Firm's name TONNESON & COMPANY, PC, Firm's address 401 EDGEWATER PLACE, SUITE 300 WAKEFIELD, MA 01880-6208, Firm's EIN 04-2943536, Phone no. 781-245-9999

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

232001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2022)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THROUGH THE APPLICATION OF OUR CORE EXPERTISE IN CONSERVING FORESTLAND AND ADVANCING EXEMPLARY FORESTRY, NEW ENGLAND FORESTRY FOUNDATION (NEFF) HELPS THE PEOPLE OF NEW ENGLAND TO SUSTAIN THEIR WAY OF LIFE, PROTECT FOREST WILDLIFE HABITAT AND ECOSYSTEM SERVICES, AND MITIGATE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 2,507,048. including grants of \$ ) (Revenue \$ ) THE FOUNDATION'S EDUCATION AND OUTREACH WORK FOSTERS THE PUBLIC POLICIES AND PRIVATE ACTIONS NEEDED TO CONSERVE AND SUSTAINABLY MANAGE NEW ENGLAND'S FORESTS. IN THE COURSE OF OUR EDUCATION WORK, NEFF CONDUCTS PUBLIC EVENTS INCLUDING WALKS, TRAINING SESSIONS, WORKSHOPS, AND TALKS; DEVELOPS AND DISTRIBUTES PRINT AND ELECTRONIC PUBLICATIONS; PUBLISHES ARTICLES IN BOTH CONSUMER AND PROFESSIONAL PUBLICATIONS; AND PARTICIPATES IN LOCAL, REGIONAL, AND NATIONAL CONFERENCES AND EVENTS. THROUGH ALL OF THESE ACTIVITIES, NEFF AIMS TO FOSTER INCREASED LANDOWNER AND PUBLIC APPRECIATION OF THE MANY BENEFITS THAT FORESTS PROVIDE THE CITIZENS OF NEW ENGLAND, AND THE ROLE OF FOREST CONSERVATION AND EXEMPLARY FORESTRY MANAGEMENT IN FOSTERING AND ENHANCING THOSE BENEFITS.

4b (Code: ) (Expenses \$ 568,911. including grants of \$ ) (Revenue \$ ) TO PROTECT FORESTS FROM FRAGMENTATION AND DEVELOPMENT, NEFF ACQUIRES LAND AND CONSERVATION EASEMENTS BY BOTH DONATION AND PURCHASE. TO DATE WE OWN MORE THAN 140 COMMUNITY FORESTS CONSERVING MORE THAN 30,000 ACRES ACROSS NEW ENGLAND. WE ALSO HOLD MORE THAN 150 CONSERVATION EASEMENTS THAT PROTECT AND PROVIDE FOR SUSTAINABLE MANAGEMENT OF MORE THAN 1.1 MILLION ACRES OF FOREST LAND OWNED BY PRIVATE INDIVIDUALS AND FOREST PRODUCTS COMPANIES IN SEVEN STATES.

4c (Code: ) (Expenses \$ 113,338. including grants of \$ ) (Revenue \$ 736,198.) CONSERVATION DOES NOT STOP ONCE A FOREST OR EASEMENT IS ACQUIRED. NEFF CONDUCTS ANNUAL MONITORING SURVEYS WITH ALL LANDOWNERS WITH WHOM WE HOLD AN EASEMENT TO ENSURE THAT THE TERMS OF THE EASEMENT ARE MAINTAINED. WE WORK WITH LOCAL FORESTERS THROUGHOUT NEW ENGLAND TO SUSTAINABLY MANAGE OUR COMMUNITY FORESTS, DEMONSTRATING HIGH-QUALITY FOREST PRACTICES AND PROVIDING A SUSTAINABLE SUPPLY OF WOOD, ECONOMIC OPPORTUNITY, AND JOBS TO LOCAL COMMUNITIES. FORESTS CONSERVED BY NEFF SEQUESTER CARBON AND THROUGH THAT SEQUESTRATION CAN PROVIDE CARBON CREDITS FOR CO2 EQUIVALENTS WHICH CAN BE SOLD VIA A CARBON MARKET, PROVIDING ADDITIONAL REVENUES FOR CONSERVATION.

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

4e Total program service expenses 3,189,297.

**Part IV Checklist of Required Schedules**

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return <span style="float:right">27</span>		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span>		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">10a</span>		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
a	Gross income from members or shareholders <span style="float:right">11a</span>		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span>		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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 <span style="float:right">12b</span>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a	Is the organization licensed to issue qualified health plans in more than one state?		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
b	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 <span style="float:right">13b</span>		
c	Enter the amount of reserves on hand <span style="float:right">13c</span>		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
17	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		



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

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MA, FL, GA, NH, NY, RI, CT, VT, ME
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
ROBERT PERSCHEL - (978) 952-6856
32 FOSTER STREET, LITTLETON, MA 01460-4346

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT PERSCHEL EXECUTIVE DIRECTOR	40.00	X		X				257,254.	0.	24,956.
(2) ANDREA COLNES DEPUTY DIRECTOR AND CLIMATE FELLOW	40.00					X		176,552.	0.	22,767.
(3) MARIA GARCIA DIRECTOR OF FINANCE	40.00			X				130,150.	0.	6,844.
(4) JACQUELINE PERRY O'CONNOR DIRECTOR	0.50						X	43,500.	0.	0.
(5) DAVID MOSKOVITZ VICE PRESIDENT/DIRECTOR	0.50	X		X				0.	0.	0.
(6) FREDERICK J. WEYERHAEUSER PRESIDENT/DIRECTOR	4.00	X		X				0.	0.	0.
(7) ROBERT W. ACKERMAN TREASURER/DIRECTOR	4.00	X		X				0.	0.	0.
(8) ANNE STETSON CLERK/DIRECTOR	0.50	X		X				0.	0.	0.
(9) PHILIP Y. DENORMANDIE DIRECTOR/IMMEDIATE PAST PR	4.00	X		X				0.	0.	0.
(10) LAURENCE BAND DIRECTOR	0.50	X						0.	0.	0.
(11) CAMERON BRANDT DIRECTOR	0.50	X						0.	0.	0.
(12) CHRISTOPHER DI BONAVENTURA DIRECTOR	0.50	X						0.	0.	0.
(13) FREDERICK E. FINDLAY DIRECTOR	0.50	X						0.	0.	0.
(14) MICHAEL LEHNER DIRECTOR	0.50	X						0.	0.	0.
(15) G. MONTGOMERY LOVEJOY III DIRECTOR	0.50	X						0.	0.	0.
(16) TODD RODMAN DIRECTOR	0.50	X						0.	0.	0.
(17) JOHN VAN DER STRICHT DIRECTOR	0.50	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) WHITNEY BEALS DIRECTOR	0.50	X						0.	0.	0.
(19) BYRON STUTZMAN DIRECTOR	0.50	X						0.	0.	0.
(20) ELIZABETH SWAIN DIRECTOR	0.50	X						0.	0.	0.
(21) BAYARD HENRY DIRECTOR	0.50	X						0.	0.	0.
(22) EMILY M. DWYER DIRECTOR	0.50	X						0.	0.	0.
(23) RICHARD F. PERKINS DIRECTOR	0.50	X						0.	0.	0.
<b>1b Subtotal</b>								607,456.	0.	54,567.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								607,456.	0.	54,567.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 3

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	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
NEW ENGLAND FORESTRY CONSULTANTS, INC. 70 OVERLOOK DRIVE, BRISTOL, NH 03222	EASEMENT MONITORING/CONSULTIN	178,014.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns					
	<b>1 b</b> Membership dues					
	<b>1 c</b> Fundraising events					
	<b>1 d</b> Related organizations					
	<b>1 e</b> Government grants (contributions)	728,313.				
	<b>1 f</b> All other contributions, gifts, grants, and similar amounts not included above	1,762,429.				
	<b>1 g</b> Noncash contributions included in lines 1a-1f	\$ 963,717.				
	<b>1 h Total.</b> Add lines 1a-1f	2,490,742.				
<b>Program Service Revenue</b>	<b>2 a</b> <u>TIMBER SALES</u>	Business Code 110000	736,198.	736,198.		
	<b>2 b</b> _____					
	<b>2 c</b> _____					
	<b>2 d</b> _____					
	<b>2 e</b> _____					
	<b>2 f</b> All other program service revenue					
	<b>2 g Total.</b> Add lines 2a-2f		736,198.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		230,207.		230,207.	
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real	6,359.		
			(ii) Personal			
	<b>6 b</b> Less: rental expenses	<b>6b</b>	0.			
	<b>6 c</b> Rental income or (loss)	<b>6c</b>	6,359.			
	<b>6 d</b> Net rental income or (loss)		6,359.		6,359.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	816,697.		
			(ii) Other			
	<b>7 b</b> Less: cost or other basis and sales expenses	<b>7b</b>	771,661.			
<b>7 c</b> Gain or (loss)	<b>7c</b>	45,036.				
<b>7 d</b> Net gain or (loss)		45,036.		45,036.		
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>					
<b>8 b</b> Less: direct expenses	<b>8b</b>					
<b>8 c</b> Net income or (loss) from fundraising events						
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>					
<b>9 b</b> Less: direct expenses	<b>9b</b>					
<b>9 c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>					
<b>10 b</b> Less: cost of goods sold	<b>10b</b>					
<b>10 c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	<b>11 a</b> _____	Business Code				
	<b>11 b</b> _____					
	<b>11 c</b> _____					
	<b>11 d</b> All other revenue					
	<b>11 e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See instructions		3,508,542.	736,198.	0.	281,602.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	529,855.	417,844.	35,659.	76,352.
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	1,223,175.	964,558.	82,330.	176,287.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	303,115.	184,964.	77,605.	40,546.
10 Payroll taxes	122,845.	78,349.	21,354.	23,142.
11 Fees for services (nonemployees):				
a Management				
b Legal	63,890.	59,263.	3,339.	1,288.
c Accounting	51,493.	12,439.	33,237.	5,817.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	798,863.	737,735.	13,793.	47,335.
12 Advertising and promotion				
13 Office expenses	30,516.	15,230.	9,096.	6,190.
14 Information technology				
15 Royalties				
16 Occupancy	8,028.	4,966.	1,440.	1,622.
17 Travel	37,471.	35,749.	641.	1,081.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	40,586.	29,930.	6,959.	3,697.
20 Interest	3,202.	2,685.	2.	515.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	95,323.	90,558.	2,507.	2,258.
23 Insurance	65,196.	45,479.	10,809.	8,908.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>COMMISSION EXPENSE</b>	122,144.	122,144.		
b <b>REPAIRS AND MAINTENANCE</b>	102,891.	50,933.	20,831.	31,127.
c <b>LAND CONSERVATION CONTR</b>	100,000.	100,000.		
d <b>PUBLICATION AND COMMUNI</b>	75,672.	49,451.	2,593.	23,628.
e All other expenses	200,187.	187,020.	4,668.	8,499.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	3,974,452.	3,189,297.	326,863.	458,292.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> X if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash - non-interest-bearing	756,058.	1	926,082.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	1,365,918.	3	729,297.
	4	Accounts receivable, net		4	487,083.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	58,163.	9	66,656.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 35,524,700.		
	b	Less: accumulated depreciation	10b 1,426,227.		
	11	Investments - publicly traded securities	33,366,622.	10c	34,098,473.
	12	Investments - other securities. See Part IV, line 11	11,491,153.	11	10,231,590.
	13	Investments - program-related. See Part IV, line 11	1,111,659.	12	1,004,136.
	14	Intangible assets		13	
	15	Other assets. See Part IV, line 11	3,382.	14	3,882.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	48,152,955.	15	47,547,199.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	372,999.	16	355,895.
	18	Grants payable		17	
	19	Deferred revenue	155,447.	18	292,164.
	20	Tax-exempt bond liabilities		19	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23	Secured mortgages and notes payable to unrelated third parties	90,706.	22	56,852.
	24	Unsecured notes and loans payable to unrelated third parties		23	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	450,623.	24	407,136.
	26	<b>Total liabilities.</b> Add lines 17 through 25	1,069,775.	25	1,112,047.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/>				
	<b>and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions	37,292,210.	26	37,676,571.
	28	Net assets with donor restrictions	9,790,970.	27	8,758,581.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/>				
	<b>and complete lines 29 through 33.</b>				
	29	Capital stock or trust principal, or current funds		28	
	30	Paid-in or capital surplus, or land, building, or equipment fund		29	
31	Retained earnings, endowment, accumulated income, or other funds		30		
32	Total net assets or fund balances	47,083,180.	31	46,435,152.	
33	Total liabilities and net assets/fund balances	48,152,955.	32	47,547,199.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,508,542.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,974,452.
3	Revenue less expenses. Subtract line 2 from line 1	3	-465,910.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	47,083,180.
5	Net unrealized gains (losses) on investments	5	-128,274.
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 on Schedule O)	9	-53,844.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	46,435,152.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2022)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public Inspection

Name of the organization **NEW ENGLAND FORESTRY FOUNDATION, INC.** Employer identification number **04-2024022**

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,943,869.	4,384,473.	7,857,307.	3,045,286.	2,493,833.	19,724,768.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,943,869.	4,384,473.	7,857,307.	3,045,286.	2,493,833.	19,724,768.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,818,579.
6 Public support. Subtract line 5 from line 4.						17,906,189.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1,943,869.	4,384,473.	7,857,307.	3,045,286.	2,493,833.	19,724,768.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	215,695.	233,572.	173,119.	235,564.	235,564.	1,093,514.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			184.			184.
11 Total support. Add lines 7 through 10						20,818,466.
12 Gross receipts from related activities, etc. (see instructions)					12	3,252,574.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

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

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	86.01 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	84.90 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

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

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

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

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

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

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

**Part VI**

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

Lined area for supplemental information.

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

**NEW ENGLAND FORESTRY FOUNDATION, INC.**

Employer identification number

**04-2024022**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a 159
b Total acreage restricted by conservation easements .....	2b 1,154,858.00
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year 1

4 Number of states where property subject to conservation easement is located 7

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 3443

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 75,582.

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

b Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

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

Schedule D (Form 990) 2022



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

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

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

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

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	944,582.	1,051,638.	813,577.	872,572.	949,299.
b Contributions					
c Net investment earnings, gains, and losses	-9,164.	-88,402.	257,064.	-34,736.	30,200.
d Grants or scholarships					
e Other expenditures for facilities and programs	12,447.	-18,654.	-19,003.	24,259.	106,927.
f Administrative expenses					
g End of year balance	922,971.	944,582.	1,051,638.	813,577.	872,572.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 2.4670 %
  - b Permanent endowment 97.5330 %
  - c Term endowment .0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes                      | No                                  |
|-----------------------------|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	32,939,699.			32,939,699.
b Buildings	1,814,650.		893,438.	921,212.
c Leasehold improvements	483,290.		332,781.	150,509.
d Equipment	287,061.		200,008.	87,053.
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 34,098,473.

**Part VII Investments - Other Securities.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LIABILITIES TO BENEFICIARY IN	
(3) POOLED TIMBER INCOME FUND	407,136.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	
<b>407,136.</b>	

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	3,297,664.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-128,270.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-53,848.	
e	Add lines 2a through 2d	2e	-182,118.	
3	Subtract line 2e from line 1	3	3,479,782.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	28,760.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	28,760.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,508,542.	

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

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

1	Total expenses and losses per audited financial statements		1	3,945,692.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	0.	
3	Subtract line 2e from line 1	3	3,945,692.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	28,760.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	28,760.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,974,452.	

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART II, LINE 3:**

THE FOUNDATION DOES NOT RECORD REVENUE ON DONATED EASEMENTS. THE PURCHASE COST OF EASEMENTS IS EXPENSED IN THE YEAR OF PURCHASE. NO BALANCE SHEET ASSET OR LIABILITY IS INCLUDED FOR PURCHASED OR DONATED EASEMENTS, HOWEVER IF AN EASEMENT IS PLACED ON A FOUNDATION FOREST, IMPAIRMENT ON THE FOUNDATION FOREST IS RECORDED.

**PART V, LINE 4:**

THE OVERALL FINANCIAL OBJECTIVE FOR THE ASSETS OF THE ENDOWMENT FUND IS TO PROVIDE SUPPORT FOR BOTH THE OPERATING BUDGET AND THE NEEDS OF THE RESTRICTED FUNDS, WHILE MAINTAINING OR INCREASING THE PURCHASING POWER OF THE FUND.

Part XIII Supplemental Information (continued)

PART X, LINE 2:

THE FOUNDATION IS ORGANIZED AND OPERATED EXCLUSIVELY FOR CHARITABLE AND EDUCATIONAL PURPOSES. INCOME RELATED TO THESE PURPOSES IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. UNRELATED BUSINESS INCOME WOULD BE TAXABLE ACCORDING TO APPLICABLE INTERNAL REVENUE CODE SECTIONS.

THE FOUNDATION REGULARLY REVIEWS AND EVALUATES ITS TAX POSITIONS TAKEN IN ITS FILED RETURNS AND RECOGNIZES THE BENEFIT FROM A TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE POSITION WOULD BE SUSTAINED UPON AUDIT BASED SOLELY ON THE TECHNICAL MERITS OF THE TAX POSITION. THE FOUNDATION ACCRUES INTEREST AND PENALTIES ON UNCERTAIN TAX POSITIONS AS A COMPONENT OF THE PROVISION FOR INCOME TAXES.

THE FOUNDATION FILES FEDERAL AND MASSACHUSETTS TAX RETURNS. THE STATUTE OF LIMITATIONS FOR THESE JURISDICTIONS ARE GENERALLY THREE YEARS. THE FOUNDATION HAD NO RETURNS UNDER EXAMINATION AS OF APRIL 30, 2023.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGES IN VALUE OF POOLED TIMBER INCOME FUND -53,848.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

**2022**

Department of the Treasury  
Internal Revenue Service

Attach to Form 990.

Open to Public Inspection

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

Name of the organization

**NEW ENGLAND FORESTRY FOUNDATION, INC.**

Employer identification number

**04-2024022**

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</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 .....	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
<b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	<b>X</b>
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....	<b>4b</b>	<b>X</b>
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....	<b>4c</b>	<b>X</b>
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b> The organization? .....	<b>5a</b>	<b>X</b>
<b>b</b> Any related organization? .....	<b>5b</b>	<b>X</b>
If "Yes" on line 5a or 5b, describe in Part III.		
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b> The organization? .....	<b>6a</b>	<b>X</b>
<b>b</b> Any related organization? .....	<b>6b</b>	<b>X</b>
If "Yes" on line 6a or 6b, describe in Part III.		
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....	<b>7</b>	<b>X</b>
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....	<b>8</b>	<b>X</b>
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>	

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ROBERT PERSCHEL EXECUTIVE DIRECTOR	(i) 223,154. (ii) 0.	(ii) 34,100. (iii) 0.	(iii) 0.	6,000.	18,956.	282,210.	0.
(2) ANDREA COLINES DEPUTY DIRECTOR AND CLIMATE FELLOW	(i) 176,552. (ii) 0.	(ii) 0. (iii) 0.	(iii) 0.	4,913.	17,854.	199,319.	0.
(3) JACQUELINE PERRY O'CONNOR DIRECTOR	(i) 0. (ii) 0.	(ii) 0. (iii) 43,500.	(iii) 0.	0.	0.	43,500.	0.
(i)							
(ii)							
(i)							
(ii)							
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(i)							
(ii)							



**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

**NEW ENGLAND FORESTRY FOUNDATION, INC.**

Employer identification number

**04-2024022**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	8	144,082	FMV - MARKET PRICE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other	X	2	816,343	APPRAISED VALUE
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

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

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2022



**Part II**

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

Lined area for supplemental information.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

NEW ENGLAND FORESTRY FOUNDATION, INC.

Employer identification number

04-2024022

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FORESTRY, NEW ENGLAND FORESTRY FOUNDATION (NEFF) HELPS THE PEOPLE OF  
NEW ENGLAND TO SUSTAIN THEIR WAY OF LIFE, PROTECT FOREST WILDLIFE  
HABITAT AND ECOSYSTEM SERVICES, AND MITIGATE AND ADAPT TO CLIMATE  
CHANGE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND ADAPT TO CLIMATE CHANGE.

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

IRS FORM 990 IS PROVIDED TO MANAGEMENT AND THE BOARD OF DIRECTORS PRIOR TO  
THE ANNUAL BOARD MEETING FOR REVIEW. MANAGEMENT AND THE FINANCE COMMITTEE  
HAVE REVIEWED THE IRS FORM 990 PRIOR TO APPROVAL. THE FINANCE COMMITTEE  
FORMALLY APPROVES THE IRS FORM 990 PRIOR TO FILING.

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

EACH OF THE DIRECTORS ANNUALLY AFFIRMS IN WRITING THAT HE/SHE COMPLIES WITH  
THE FOUNDATION'S CONFLICT OF INTEREST POLICY. IF CIRCUMSTANCES ARISE DURING  
THE YEAR THAT PRESENT A CONFLICT OF INTEREST HE/SHE IS REQUIRED TO DISCLOSE  
THE CONFLICT TO THE BOARD.

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

EMPLOYEE COMPENSATION IS DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD  
OF DIRECTORS BASED ON POSITION REQUIREMENTS, QUALIFICATIONS, EXPERIENCE,  
AND SERVICE. REGIONALLY APPROPRIATE COMPARABILITY DATA IS USED IN  
EVALUATING COMPENSATION.

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

Schedule O (Form 990) 2022

232211 10-28-22

Name of the organization <b>NEW ENGLAND FORESTRY FOUNDATION, INC.</b>	Employer identification number <b>04-2024022</b>
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FORM 990, PART VI, SECTION C, LINE 19:

THE FOUNDATIONS'S GOVERNING DOCUMENTS, TAX RETURNS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

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

CONSULTING:

PROGRAM SERVICE EXPENSES	486,148.
MANAGEMENT AND GENERAL EXPENSES	4,275.
FUNDRAISING EXPENSES	42,451.
TOTAL EXPENSES	532,874.

OTHER PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	102,136.
MANAGEMENT AND GENERAL EXPENSES	94.
FUNDRAISING EXPENSES	1,813.
TOTAL EXPENSES	104,043.

FOREST MANAGEMENT SERVICE:

PROGRAM SERVICE EXPENSES	127,574.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	127,574.

INVESTMENT FEES:

PROGRAM SERVICE EXPENSES	19,845.
MANAGEMENT AND GENERAL EXPENSES	8,918.

Name of the organization <b>NEW ENGLAND FORESTRY FOUNDATION, INC.</b>	Employer identification number <b>04-2024022</b>
--	---

**FUNDRAISING EXPENSES** 0.

**TOTAL EXPENSES** 28,763.

**FILING FEES:**

**PROGRAM SERVICE EXPENSES** 579.

**MANAGEMENT AND GENERAL EXPENSES** 495.

**FUNDRAISING EXPENSES** 2,075.

**TOTAL EXPENSES** 3,149.

**BANK FEES:**

**PROGRAM SERVICE EXPENSES** 1,453.

**MANAGEMENT AND GENERAL EXPENSES** 11.

**FUNDRAISING EXPENSES** 996.

**TOTAL EXPENSES** 2,460.

**TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A** 798,863.

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

**CHANGES IN VALUE OF POOLED TIMBER INCOME FUND** -53,844.

**FORM 990, PART XII**

**NEW ENGLAND FORESTRY FOUNDATION'S BOARD OF DIRECTORS OVERSEES THE FINANCIAL STATEMENT AUDIT. THE BOARD REVIEWS THE FINANCIAL STATEMENTS AND FORMALLY APPROVES THEM PRIOR TO FILING.**



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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
							Yes	No			

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
NEW ENGLAND FORESTRY FOUNDATION POOLED TIMBER INCOME FUND - 83-6715739, 32 FOSTER ST, LITTLETON, MA 01460	LAND CONSERVATION	MA	NEW ENGLAND FORESTRY FOUNDATION,						X

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

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

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)		X
<b>c</b> Gift, grant, or capital contribution from related organization(s)		X
<b>d</b> Loans or loan guarantees to or for related organization(s)		X
<b>e</b> Loans or loan guarantees by related organization(s)		X
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
<b>o</b> Sharing of paid employees with related organization(s)		X
<b>p</b> Reimbursement paid to related organization(s) for expenses		X
<b>q</b> Reimbursement paid by related organization(s) for expenses		X
<b>r</b> Other transfer of cash or property to related organization(s)		X
<b>s</b> Other transfer of cash or property from related organization(s)		X

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				





**Part VII** Supplemental Information

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

**PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:**

**NAME OF RELATED ORGANIZATION:**

NEW ENGLAND FORESTRY FOUNDATION POOLED TIMBER INCOME FUND

**DIRECT CONTROLLING ENTITY:** NEW ENGLAND FORESTRY FOUNDATION, INC.