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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

Department of the Treasury Internal Revenue Service

A For the 2002 calendar year, or tax year period beginning and ending

B Check it applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: FOREST GUARDIANS. D Employer identification number: 85-0406306. E Telephone number: 505-988-9126. F Accounting method: Cash, Accrual.

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

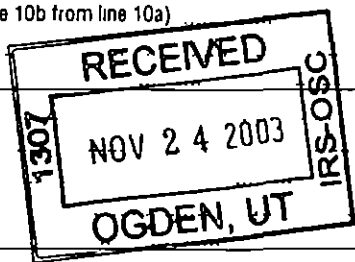
G Web site WWW.FGUARDIANS.ORG. J Organization type: 501(c)(3). K Check here if the organization's gross receipts are normally not more than \$25,000.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 404,438. M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received (368,178); 2 Program service revenue including government fees and contracts (30,841); 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments (167); 5 Dividends and interest from securities (52); 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sale of assets other than inventory (5,200); 8b Less cost or other basis and sales expenses (8,526); 8c Gain or (loss) (attach schedule) (<3,326.); 8d Net gain or (loss) (combine line 8c, columns (A) and (B)) (STMT 1); 9 Special events and activities; 9a Gross revenue (not including \$ of contributions reported on line 1a); 9b Less direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue (from Part VII, line 103); 12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) (395,912); 13 Program services (from line 44, column (B)) (320,850); 14 Management and general (from line 44, column (C)) (61,093); 15 Fundraising (from line 44, column (D)) (37,111); 16 Payments to affiliates (attach schedule); 17 Total expenses (add lines 16 and 44, column (A)) (419,054); 18 Excess or (deficit) for the year (subtract line 17 from line 12) (<23,142.); 19 Net assets or fund balances at beginning of year (from line 73, column (A)) (125,111); 20 Other changes in net assets or fund balances (attach explanation) (SEE STATEMENT 2) (6,492); 21 Net assets or fund balances at end of year (combine lines 18, 19, and 20) (108,461).

DEC 17 '03 REVENUE



**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash \$ 25,900. noncash \$	22	25,900.	25,900.	STATEMENT 4	
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	28,750.	18,688.	2,875.	7,187.
26 Other salaries and wages	26	147,206.	129,958.	8,893.	8,355.
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	14,458.	12,214.	967.	1,277.
30 Professional fundraising fees	30				
31 Accounting fees	31	15,185.		15,185.	
32 Legal fees	32	1,170.	1,170.		
33 Supplies	33	5,710.	5,154.	439.	117.
34 Telephone	34	14,410.	11,217.	2,020.	1,173.
35 Postage and shipping	35	6,238.	3,202.	1,366.	1,670.
36 Occupancy	36	29,501.	23,275.	3,855.	2,371.
37 Equipment rental and maintenance	37	2,937.	30.	2,907.	
38 Printing and publications	38	23,820.	19,559.	2,216.	2,045.
39 Travel	39	4,350.	3,536.	778.	36.
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	3,090.	1,397.	732.	961.
43 Other expenses not covered above (itemize)					
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 3	43e	96,329.	65,550.	18,860.	11,919.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	419,054.	320,850.	61,093.	37,111.

Joint Costs Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 11,403. (ii) the amount allocated to Program services \$ 9,636. (iii) the amount allocated to Management and general \$ 764. and (iv) the amount allocated to Fundraising \$ 1,103.

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts but optional for others)
PROTECT SOUTHWEST BIODIVERSITY & PUBLIC LANDS	
a SOUTHWEST RIVERS PROJECT-SEE ADDITIONAL STATEMENT	
(Grants and allocations \$ 25,900.)	127,989.
b GRAZING PROJECT-SEE ADDITIONAL STATEMENT	
(Grants and allocations \$ )	74,014.
c ENDANGERED SPECIES PROJECT-SEE ADDITIONAL STATEMENT	
(Grants and allocations \$ )	76,720.
d DESERT AND GRASSLANDS PROJECT	
(Grants and allocations \$ )	29,304.
e Other program services (attach schedule) STATEMENT 5 (Grants and allocations \$ )	12,823.
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	320,850.

**Part IV Balance Sheets**

Note Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	68,198.	45	51,595.
	46 Savings and temporary cash investments	17,310.	46	36,890.
	47 a Accounts receivable	47a		
	b Less allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities STMT 6 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	36,727.	54	23,924.
	55 a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation	55b	55c	
56 Investments - other		56		
57 a Land, buildings, and equipment basis	57a 18,936.			
b Less accumulated depreciation STMT 7	57b 9,031.	7,852.	57c 9,905.	
58 Other assets (describe <b>▶ RENT DEPOSIT</b> )		2,000.	58 600.	
59 Total assets (add lines 45 through 58) (must equal line 74)		132,087.	59 122,914.	
Liabilities	60 Accounts payable and accrued expenses		60	9,749.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe <b>▶ PAYROLL TAXES</b> )		6,976.	65 4,704.
66 Total liabilities (add lines 60 through 65)		6,976.	66 14,453.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	105,490.	67	92,612.
	68 Temporarily restricted	19,621.	68	15,849.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		125,111.	73 108,461.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		132,087.	74 122,914.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return**

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recovery of prior year grants \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

**Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
JOHN HORNING 312 MONTEZUMA ST SUITE A SANTA FE, NM 87501-2627	EXECUTIVE DIRECTOR	28,750.	5,987.	0.
DOYNE FARMER 312 MONTEZUMA ST SUITE A SANTA FE, NM 87501-2627	PRESIDENT & DIRECTOR	0.	0.	0.
JESS ALFORD 312 MONTEZUMA ST SUITE A SANTA FE, NM 87501-2627	VICE PRESIDENT & DIRECTOR	0.	0.	0.
BEVERLY SPEARS 312 MONTEZUMA ST SUITE A SANTA FE, NM 87501-2627	SECRETARY & DIRECTOR	0.	0.	0.
DANIEL KOVNAT 312 MONTEZUMA ST SUITE A SANTA FE, NM 87501-2627	TREASURER & DIRECTOR	0.	0.	0.
DIANA BRYER 312 MONTEZUMA ST SUITE A SANTA FE, NM 87501-2627	DIRECTOR	0.	0.	0.
LOUIS HENA 312 MONTEZUMA ST SUITE A SANTA FE, NM 87501-2627	DIRECTOR	0.	0.	0.
THOMAS H NOBLE 312 MONTEZUMA ST SUITE A SANTA FE, NM 87501-2627	DIRECTOR	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule  Yes  No

Part VI Other Information

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions		
b	Did the organization file Form 1120-POL for this year? 81a 0.		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) 82b 68,417.		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? N/A		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A		
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations Enter a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 0., section 4912 0., section 4955 0.		
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization 0.		
90 a	List the states with which a copy of this return is filed NEW MEXICO		
b	Number of employees employed in the pay period that includes March 12, 2002 90b 7		
91	The books are in care of JOHN HORNING Telephone no 505-988-9126		
	Located at 312 MONTEZUMA SUITE A ZIP + 4 87501-2627		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A		

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a REIMBURSED LEGAL					30,025.
b SERVICE FEES					500.
c ADMINISTRATIVE FEES					316.
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	167.	
96 Dividends and interest from securities			14	52.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	<3,326.>	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		<3,107.>	30,841.
105 Total (add line 104, columns (B), (D), and (E))					27,734.

**Note** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	REIMBURSEMENT OF EXPENSES FOR GRAZING & SOUTHWESTERN RIVER PROGRAMS
93B	SERVICE FEES FOR SOUTHWESTERN RIVER PROGRAM
93C	ADMINISTRATIVE FEES FROM GRANTS

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

**Note** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here: 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.

Signature of officer: Thomas H. Noble Date: 11-17-03 Type or print name and title: Treasurer

Paid Preparer's Use Only: Preparer's signature: James P. Follingstad Date: 11-17-03 Check if self-employed:  Preparer's SSN or PTIN: \_\_\_\_\_

Firm's name (or yours if self-employed), address and ZIP + 4: FOLLINGSTAD & GRASSHAM, CPA LLC  
P.O. BOX 6080  
SANTA FE, NEW MEXICO 87502-6080

EIN: \_\_\_\_\_ Phone no: (505) 988-5564

SCHEDULE A  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2002

Name of the organization

FOREST GUARDIANS

Employer identification number

85 0406306

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE -----				
-----				
-----				
-----				
-----				
-----				
-----				
-----				
-----				
-----				
Total number of other employees paid over \$50,000 ▶	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE -----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
Total number of others receiving over \$50,000 for professional services ▶	0	



**Part III Statements About Activities** (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities <b>\$</b> _____ <b>\$</b> <u>1,250.</u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) <b>VI-B, LINE I</b> Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	X	
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions) <b>SEE STATEMENT 8</b>		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
<b>Note</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **▶** \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 11b  A community trust Section 170(b)(1)(A)(vii) (Also complete the Support Schedule in Part IV-A)
- 12  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 charitable, etc., 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) (Also complete the Support Schedule in Part IV-A)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.  
 Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	279,349.	311,576.	274,786.	439,634.	1,305,345.
16 Membership fees received	31,959.	31,976.			63,935.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	24,686.	25,881.	27,299.		77,866.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2,255.	2,914.	195.	14,842.	20,206.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	430.		SEE STATEMENT 9		430.
23 Total of lines 15 through 22	338,679.	372,347.	302,280.	454,476.	1,467,782.
24 Line 23 minus line 17	313,993.	346,466.	274,981.	454,476.	1,389,916.
25 Enter 1% of line 23	3,387.	3,723.	3,023.	4,545.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 27,798.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the sum of all these excess amounts					26b 296,616.
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 1,389,916.
d Add Amounts from column (e) for lines 18 20,206. 19 22 430. 26b 296,616.					26d 317,252.
e Public support (line 26c minus line 26d total)					26e 1,072,664.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 77.1747%
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year N/A				
	(2001)	(2000)	(1999)	(1998)	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year N/A					
	(2001)	(2000)	(1999)	(1998)	
c Add Amounts from column (e) for lines 15 16 17 20 21					27c N/A
d Add Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test Enter amount on line 23 column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001 prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15

**Part V Private School Questionnaire** (See page 7 of the instructions)

N/A

**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
<hr/> <hr/> <hr/>		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/> <hr/>		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/> <hr/>		
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check  **a** if the organization belongs to an affiliated group

Check  **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred )		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)		
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)		
41	Lobbying nontaxable amount Enter the amount from the following table -		
	<b>If the amount on line 40 is -</b>		
	<b>The lobbying nontaxable amount is -</b>		
	Not over \$500,000	20% of the amount on line 40	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
42	Grassroots nontaxable amount (enter 25% of line 41)		
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36		
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38		

**Caution** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions )

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers	X		
b Paid staff or management (Include compensation in expenses reported on lines c through h )	X		
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body	X		300.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means	X		950.
i Total lobbying expenditures (Add lines c through h )			1,250.

SEE STATEMENT 10

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (I) Cash
(II) Other assets

b Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Summary table with columns Yes/No and rows 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), c. All 'No' cells have 'X'.

N/A

Main table with columns (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (X)

b If "Yes," complete the following schedule

N/A

Table with columns (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Asset Number	Description of property							
	Date placed in service	Method/IRC sec	Life or rate	Line No	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
PROGRAM SERVICES								
1MAP DIGITIZER								
	082797	SL	5.00	16	1,709.		1,482.	227.
4CTSP DONATED GIS SOFTWARE								
	051600		36M	42	799.		421.	266.
5HEWLETT PACKARD DONATED GIS HARDWARE								
	060500	SL	5.00	16	3,326.		1,053.	665.
6PRO DISPLAYS DISPLAY BOARD								
	120100	SL	5.00	16	820.		178.	164.
11AUGERS								
	041701	SL	10.00	16	748.		50.	75.
* 990 PAGE 2 TOTAL PROGRAM SERVICES								
					7,402.	0.	3,184.	1,397.
MANAGEMENT AND GENERAL								
2COMPUTER EQUIPMENT								
	063097	SL	5.00	16	915.		824.	91.
3APPLE COMPUTER								
	063098	SL	5.00	16	2,313.		1,620.	463.
7FAX MACHINE								
	080301	SL	5.00	16	220.		18.	44.
8BOOKSHELVES								
	080601	SL	10.00	16	520.		22.	52.
9CONFERENCE TELEPHONE								
	091901	SL	5.00	16	300.		15.	60.
10SF COMPUTER WORKS								
	040601	SL	5.00	16	1,219.		183.	244.
12QUARK DISTRIBUTION INC - SOFTWARE								
	080901	SL	5.00	16	904.		75.	181.
13SERVER & BACKUP								
	020102	SL	5.00	16	1,524.			279.
14COPY MACHINE								
	021502	SL	5.00	16	307.			56.
15HP - FRONT DESK								
	022002	SL	5.00	16	379.			63.
16HP								
	060402	SL	5.00	16	558.			65.
172 HP 3 MONITORS								
	101402	SL	5.00	16	975.			49.
18DELL LAPTOP								
	111102	SL	5.00	16	700.			23.
19DELL LAPTOP								
	111302	SL	5.00	16	700.			23.
* 990 PAGE 2 TOTAL MANAGEMENT AND GENERAL								
					11,534.	0.	2,757.	1,693.
* GRAND TOTAL 990 PAGE 2 DEPR & AMORT								
					18,936.	0.	5,941.	3,090.

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES			STATEMENT	1
DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)	
219.629 SHARES CITIZENS TRUST CORE GROWTH	3,200.	5,433.	0.	<2,233.>	
130.293 SHARES CITIZENS TRUST CORE GROWTH	2,000.	3,093.	0.	<1,093.>	
TO FORM 990, PART I, LINE 8	5,200.	8,526.	0.	<3,326.>	

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES		STATEMENT	2
DESCRIPTION				AMOUNT
UNREALIZED LOSS ON INVESTMENTS				<6,258.>
ADJUSTMENT TO ACCRUAL BASIS OF ACCOUNTING				12,750.
TOTAL TO FORM 990, PART I, LINE 20				6,492.

FORM 990	OTHER EXPENSES				STATEMENT	3
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING		
ADVERTISING	3,788.	1,405.	742.	1,641.		
DUES AND SUBSCRIPTIONS	402.	342.	35.	25.		
INSURANCE	32,646.	25,260.	4,745.	2,641.		
LICENSES AND FEES	775.	450.	285.	40.		
CONTRACT LABOR	16,336.	9,867.	6,469.			
REPAIRS AND MAINTENANCE	3,603.	1,333.	2,038.	232.		
LEGAL EXPENSES	6,522.	6,522.				
LAND LEASE	5,815.	5,815.				
PERSONAL PROPERTY TAXES	45.		45.			
BANK FEES	373.		94.	279.		
TRAINING	451.	233.	198.	20.		
CANVASS	13,675.	10,256.		3,419.		
RESEARCH	2,040.	2,040.				

FOREST GUARDIANS

85-0406306

WEB EXPENSE	2,400.	2,027.	161.	212.
FUNDRAISING EXPENSE	3,410.			3,410.
ADJUSTMENT TO ACCRUAL BASIS	4,048.		4,048.	
TOTAL TO FM 990, LN 43	96,329.	65,550.	18,860.	11,919.

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 4

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
SOUTHWESTERN RIVERS RESEARCH- RIO	REID BANDEEN		NONE	6,000.
SOUTHWESTERN RIVERS RESEARCH- RIO	PAUL PARYSKI		NONE	11,900.
SOUTHWESTERN RIVERS RESEARCH- RIO	ARTURO SANDOVAL		NONE	8,000.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				25,900.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 5

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
FOREST PROTECTION PROJECT		12,823.
TOTAL TO FORM 990, PART III, LINE E		12,823.



FORM 990

NON-GOVERNMENT SECURITIES

STATEMENT 6

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
CITIZENS TRUST MUTUAL FUND			19,369.		19,369.
DONATED STOCK HELD AT YEAR END			4,555.		4,555.
TO 990, LN 54 COL B			23,924.		23,924.

FORM 990

DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT

STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
MAP DIGITIZER	1,709.	1,709.	0.
COMPUTER EQUIPMENT	915.	915.	0.
APPLE COMPUTER	2,313.	2,083.	230.
CTSP DONATED GIS SOFTWARE	799.	687.	112.
HEWLETT PACKARD DONATED GIS HARDWARE	3,326.	1,718.	1,608.
PRO DISPLAYS DISPLAY BOARD	820.	342.	478.
FAX MACHINE	220.	62.	158.
BOOKSHELVES	520.	74.	446.
CONFERENCE TELEPHONE	300.	75.	225.
SF COMPUTER WORKS	1,219.	427.	792.
AUGERS	748.	125.	623.
QUARK DISTRIBUTION INC - SOFTWARE	904.	256.	648.
SERVER & BACKUP	1,524.	279.	1,245.
COPY MACHINE	307.	56.	251.
HP - FRONT DESK	379.	63.	316.
HP	558.	65.	493.
2 HP 3 MONITORS	975.	49.	926.
DELL LAPTOP	700.	23.	677.
DELL LAPTOP	700.	23.	677.
TOTAL TO FORM 990, PART IV, LN 57	18,936.	9,031.	9,905.

SCHEDULE A STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC,. PART III, LINE 2 STATEMENT 8

JOHN HORNING, EXECUTIVE DIRECTOR PAID 28,750 IN COMPENSATION

SCHEDULE A OTHER INCOME STATEMENT 9

DESCRIPTION	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT
OTHER INCOME	430.	0.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	430.	0.	0.	0.

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SCHEDULE A                      STATEMENT OF LOBBYING ACTIVITIES - PART VI-B                      STATEMENT 10

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STAFF MEMBER INVOLVED IN EFFORTS LEAD BY ENDANGERED SPECIES COALITION TO SEEK FULL FUNDING FOR IMPLEMENTATION OF THE ENDANGERED SPECIES LISTING PROGRAM. PARTICIPATED IN VARIOUS COMMUNICATIONS TO OPPOSE LEGISLATIVE RIDERS THAT WOULD INSULATE VARIOUS FEDERAL AGENCIES FROM ESA COMPLIANCE. STAFF MEMBER WORKED TO INFLUENCE LEGISLATIVE PROPOSALS RELATING TO PUBLIC LANDS LIVESTOCK GRAZING. COMMUNICATED WITH CONGRESSIONAL STAFFERS, MEMBERS & OTHER ENVIRONMENTAL COLLEAGUES IN AN EFFORT TO PREVENT PASSAGE OF THIS RIDER.

**Depreciation and Amortization** 990  
 (Including Information on Listed Property)

OMB No 1545-0172

**2002**  
 Attachment  
 Sequence No 67

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return <b>FOREST GUARDIANS</b>	Business or activity to which this form relates <b>FORM 990 PAGE 2</b>	Identifying number <b>85-0406306</b>
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**Part I Election To Expense Certain Tangible Property Under Section 179** Note If you have any listed property, complete Part V before you complete Part I

1 Maximum amount See instructions for a higher limit for certain businesses	1	24,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property Enter amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12	13	

Note. Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election (see instructions)	15	
16 Other depreciation (including ACRS) (see instructions)	16	2,824.

**Part III MACRS Depreciation (Do not include listed property) (See instructions)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5 year property						
c 7 year property						
d 10 year property						
e 15 year property						
f 20 year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System**

20a Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
b 12-year			12 yrs		S/L	
c 40 year	/		40 yrs	MM	S/L	

**Part IV Summary (See instructions)**

21 Listed property Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations see instr	22	2,824.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)  
**Note** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A - Depreciation and Other Information (Caution See instructions for limits for passenger automobiles)**

24a Do you have evidence to support the business/investment use claimed?  Yes  No 24b If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L		
		%				S/L		
		%				S/L		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i) line 26 Enter here and on line 7 page 1								29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person  
 If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? Note If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2002 tax year						
43 Amortization of costs that began before your 2002 tax year					43	266.
44 Total Add amounts in column (f) See instructions for where to report					44	266.

**Form 990, Page 2, Part III, Statement of Program Service Accomplishments Supplemental Statements lines a-e**

**Form 990 Page 2 Part III line a  
Southwest Rivers**

This program, grounded in the belief that rivers are vital indicators of the health and vitality of our cultural, economic and ecologic heritage, seeks to reform outdated water policies and practices that fail to ensure the ecological health of rivers. Our efforts seek to ensure that the Rio Grande, Pecos, San Juan, and Gila Rivers have a right to their own water and adequate flows to sustain endangered wildlife and healthy riparian ecosystems. In 2002, we

- Obtained a landmark legal victory that asserted that the Rio Grande, and the endangered Silvery Minnow and more than 400 species of wildlife that depend on the river ecosystem, have a right to their own water
- Partnered with photographer Adriel Heisey, to capture aerial photographs of the Rio Grande to establish both an historical archive of the river and to inspire decision makers and residents to support the restoration of the Rio Grande into a healthy, living river. We used the photographs in various publications and tabling events that helped build public support for maintaining the Rio Grande as a unique and irreplaceable national treasure
- Ensured that federal water management agencies ensured minimum flows to the Pecos River, to sustain the most intact assemblage of native fishes in the Rio Grande basin
- Settled a lawsuit that requires the Federal Emergency Management Agency to ensure that commercial and residential floodplain development that the agency permits does not destroy the habitat of endangered fish and wildlife

**Form 990 Page 2 Part III line b  
Public Lands Grazing Reform**

This program seeks to eliminate or significantly reduce ranching on millions of acres of ecologically vital public lands as a means of protecting and restoring clean water, recreational values and native fish and wildlife habitat, especially endangered species habitats. We utilize public education, litigation and legislation to accomplish our goals. Our program highlights in 2002 include the following

- The first ever large-scale ban of livestock grazing on public lands in the Southwest in order to protect the endangered Mexican Spotted Owl and other native fish and wildlife
- Coordinating a mailing to every single one of thousands of public lands rancher in the West to explain the importance of and announce proposed grazing permit retirement legislation to permanently resolve conflicts over grazing on public lands
- Enhancing our river preserves and river restoration efforts by expanding the Rio Puerco Preserve to include three miles of vital streamside habitat that had been severely degraded by cattle grazing

**Form 990, Page 2, Part III, Statement of Program Service Accomplishments Supplemental Statements lines a-e**

**Form 990 Page 2 Part III line c  
Endangered Species**

Our Endangered Species advocacy work seeks to leverage as much ecosystem and species protection as possible by strategically focusing on keystone, umbrella and indicator species that are threatened with extinction. Our program highlights in 2002 include

- Petitioning the FWS to protect millions of acres of Chihuahuan desert habitat by designating critical habitat for the Northern Aplomado Falcon
- Continuing efforts to obtain endangered species protection for all four species of prairie dogs—the Black-tailed, Gunnison's, Utah and White-tailed—in the Western United States
- Initiating our western grouse project to ensure greater protection of the Lesser Prairie Chicken, Columbian Sharp-tailed Grouse and other western grouse species

**Form 990 Page 2 Part III line d  
Deserts and Grasslands**

This program, in recognition of the fact that the overwhelming majority of the biologically diverse and scenically rich Southwestern landscape is defined by its aridity, seeks to protect these increasingly threatened arid landscapes. In particular, we are focused on requiring the Bureau of Land Management to ensure that the millions of acres of lands under its management are protected from a wide array of threats including oil and gas development and off-highway vehicles. Our program accomplishments include

- Challenging oil and gas development in New Mexico and Colorado that threatens dozens of imperiled species
- Filing an innovative petition to require the Federal Bureau of Land Management to designate an "area of critical environmental concern" to protect over 300,000 acres of the last best habitat of the endangered Lesser Prairie Chicken

**Form 990 Page 2 Part III line e  
Southwest Forest Protection**

Our forest protection efforts focused on challenging ecologically flawed proposals to log hundreds of thousands of acres in eleven national forests across the Southwest. We also worked to influence dozens of federal policies at the national level by commenting on and challenging forest management proposals and mobilizing the public to support ecologically sound forest management policies. In 2002, we

- Obtained two legal victories that stalled ancient forest logging in Utah and New Mexico, thereby protecting hundreds of thousands of acres of critical wildlife habitat
- Successfully challenged a handful of the most ecologically indefensible "forest health" projects in New Mexico by demonstrating that cutting forests increased, rather than reduced, fire risk
- Commented on dozens of proposals by the Federal executive branch to weaken federal regulations and laws that would undermine forest and wildlife protection efforts

**Form 990, Page 2, Part III, Statement of Program Service Accomplishments Supplemental Statements lines a-e**

**Organizing and Outreach**

In order to mobilize our members and the general public to support the reforms that will be necessary to restore damaged native ecosystems and preserve healthy species and habitats, Forest Guardians conducted the following activities

- Production of materials to convey our message to members and the general public, including our bimonthly electronic newsletter, Frontline, and our newsletter, GreenRoots, which features a new campaign or a program update. Other materials include our annual report and various policy primers.
- Sponsorship of various meetings and events to publicize important projects and to involve members in the legislative process. We sponsored meetings on national forest legislation, national energy policy and the need for federal grazing reform legislation. We also recruited dozens of members to participate in efforts to actively restore degraded rivers and streams.
- Issuing action alerts with informational links and legislator's phone numbers when public participation is needed to oppose or support federal legislation. Our canvass organizers also met with members and the general public to inform them of current issues, answer questions, and coordinate their letters and calls to decision-makers. Staff and organizers table at events to provide information about Forest Guardians campaigns.
- Sponsorship of six informal excursions/workshops featuring an important issue in one of our major campaigns.



- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box  **X**
- Note **Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

<b>Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.</b>		
Type or print  File by the extended due date for filing the return See instructions	Name of Exempt Organization <b>FOREST GUARDIANS</b>	Employer identification number <b>85-0406306</b>
	Number, street, and room or suite no. If a P O box, see instructions <b>312 MONTEZUMA SUITE A</b>	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions <b>SANTA FE, NM 87501</b>	

Check type of return to be filed (File a separate application for each return)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 6069	

**STOP** Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the **whole group**, check this box  If it is for **part of the group**, check this box  and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until NOVEMBER 17, 2003

5 For calendar year 2002, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

6 If this tax year is for less than 12 months, check reason  Initial return  Final return  Change in accounting period

7 State in detail why you need the extension  
**ADDITIONAL ACCOUNTING AND RECORDKEEPING PROBLEMS HAVE BEEN ENCOUNTERED AND NEED RESOLUTION BEFORE A COMPLETE AND ACCURATE RETURN CAN BE FILED.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ \_\_\_\_\_

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ \_\_\_\_\_

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ N/A

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete, and that I am authorized to prepare this form

Signature [Signature] Date 8-14-03

**Notice to Applicant - To Be Completed by the IRS**

- We have approved this application Please attach this form to the organization's return
- We have not approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return
- We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting the 10-day grace period
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested
- Other \_\_\_\_\_

Director \_\_\_\_\_ By \_\_\_\_\_ Date \_\_\_\_\_

**Alternate Mailing Address** - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print  223432 05 22 02	Name <b>FOLLINGSTAD &amp; GRASSHAM, CPA LLC</b>
	Number and street (include suite, room, or apt no.) Or a P O box number <b>P.O. BOX 6080</b>
	City or town, province or state, and country (including postal or ZIP code) <b>SANTA FE, NEW MEXICO 87502-6080</b>