

Filing Instructions

TAXPAYER'S

Prepared for:

ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE
426 17TH STREET No. 6TH FL
OAKLAND, CA 94612-2820

Prepared by:

MANDEL & KING, CPA'S
5 THIRD STREET, # 800
SAN FRANCISCO, CA 94103

2007 FORM 990

Please sign and mail on or before March 16, 2009.

Mail to - Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

2007 CALIFORNIA FORM 199

Form 199 has a balance due of\$ 10

The return should be signed and dated by an authorized individual.
Include the organization's California corporation/organization number
and income year on the remittance.

Please mail on or before July 15, 2009.

Mail to - Franchise Tax Board
P.O. Box 942857
Sacramento, CA 94257-0701

Filing Instructions

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2007 CALIFORNIA FORM RRF-1

California Form RRF-1 should be signed and dated by an authorized officer.

Please sign and mail on or before March 16, 2009.

Mail to - Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

Enclose a check for \$50 made payable to Attorney General's Registry of Charitable Trusts. Include "Form RRF-1," the report year and the organization's state charity registration number and/or organization number on the remittance.

Department of the Treasury
Internal Revenue Service**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.

OMB No. 1545-0047

2007Open to Public
Inspection**A** For the 2007 calendar year, or tax year beginning **AUG 1, 2007** and ending **JUL 31, 2008****B** Check if
applicable:

- ☐ Address
change
- ☐ Name
change
- ☐ Initial
return
- ☐ Termin-
ation
- ☐ Amend-
ment
- ☐ Applica-
tion
pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C** Name of organization**ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE**Number and street (or P.O. box if mail is not delivered to street address)
426 17TH STREETRoom/suite
6TH FL

City or town, state or country, and ZIP + 4

OAKLAND, CA 94612-2820**D** Employer identification number**94-3292116****E** Telephone number**510-550-6700****F** Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) ▶• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts
must attach a completed Schedule A (Form 990 or 990-EZ).**H** and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶ **N/A****H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No
(If "No," attach a list.)**H(d)** Is this a separate return filed by an or-
ganization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶ **N/A****G** Website: ▶ **WWW.AIDA-AMERICAS.ORG****J** Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross
receipts are normally not more than \$25,000. A return is not required, but if the organization
chooses to file a return, be sure to file a complete return.**M** Check ☐ if the organization is not required to attach
Sch. B (Form 990, 990-EZ, or 990-PF).**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **157,431.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Contributions to donor advised funds	1a			
	b	Direct public support (not included on line 1a)	1b	151,576.		
	c	Indirect public support (not included on line 1a)	1c			
	d	Government contributions (grants) (not included on line 1a)	1d			
	e	Total (add lines 1a through 1d) (cash \$ 151,576. noncash \$) ...	1e	151,576.		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4	5,855.		
	5	Dividends and interest from securities	5			
Revenue	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Net rental income or (loss). Subtract line 6b from line 6a	6c			
	7	Other investment income (describe ▶)	7			
	8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	(B) Other	
	b	Less: cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8d			
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	a	Gross revenue (not including \$ of contributions reported on line 1b)	9a			
b	Less: direct expenses other than fundraising expenses	9b				
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c				
Revenue	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c			
	11	Other revenue (from Part VII, line 103)	11			
	12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	157,431.		
	Expenses	13	Program services (from line 44, column (B))	13	201,935.	
		14	Management and general (from line 44, column (C))	14	29,047.	
		15	Fundraising (from line 44, column (D))	15	12,604.	
		16	Payments to affiliates (attach schedule)	16		
		17	Total expenses. Add lines 16 and 44, column (A)	17	243,586.	
Net Assets	18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	-86,155.		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	396,952.		
	20	Other changes in net assets or fund balances (attach explanation)	20	0.		
	21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	310,797.		

723001
12-27-07

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2007)

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization ASOCIACION INTERAMERICANA PARA LA DEFENSA DEL AMBIENTE	Employer identification number 94-3292116
	Number, street, and room or suite no. If a P.O. box, see instructions. 426 17TH STREET, NO. 6TH FL	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. OAKLAND, CA 94612-2820	

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

- The books are in the care of ► **MARTIN WAGNER, TREASURER**

Telephone No. ► **510-550-6700**

FAX No. ►

- 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 will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **MARCH 15, 2009**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year _____ or
- ☒ tax year beginning **AUG 1, 2007**, and ending **JUL 31, 2008**.

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

3a 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.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. 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.	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2008)

**ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE**

Form 990 (2007)

94-3292116 Page **2**

**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.

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
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	0.	0.	0.	0.
25b Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
25c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	22,514.	9,472.	8,219.	4,823.
27 Pension plan contributions not included on lines 25a, b, and c				
28 Employee benefits not included on lines 25a - 27	991.	837.	37.	117.
29 Payroll taxes	2,033.	1,245.	364.	424.
30 Professional fundraising fees				
31 Accounting fees	5,671.		5,671.	
32 Legal fees				
33 Supplies				
34 Telephone	1,806.	1,559.	205.	42.
35 Postage and shipping	526.	526.		
36 Occupancy				
37 Equipment rental and maintenance				
38 Printing and publications	4,813.	4,789.	24.	
39 Travel	28,243.	20,355.	7,676.	212.
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	640.		640.	
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 1	176,349.	163,152.	6,211.	6,986.
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	243,586.	201,935.	29,047.	12,604.

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 \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;
 (iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

723011
12-27-07

Form **990** (2007)

**ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE**

Form 990 (2007)

94-3292116 Page **3**

Part III Statement of Program Service Accomplishments (See the instructions.)

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.

What is the organization's primary exempt purpose? ► SEE STATEMENT 2	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a SEE STATEMENT	
(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	201,935.
b	
(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
c	
(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d	
(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule)	
(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	201,935.

Form **990** (2007)

**ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE**

Form 990 (2007)

94-3292116 Page **4**

Part IV Balance Sheets (See the instructions.)

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		45	4,803.
	46 Savings and temporary cash investments	279,354.	46	263,517.
	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	110,000.	49	40,000.
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	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	5,748.	53	1,251.
	54 a Investments - publicly-traded securities	Cost <input type="checkbox"/> FMV <input type="checkbox"/>	54a	
	b Investments - other securities	Cost <input type="checkbox"/> FMV <input type="checkbox"/>	54b	
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	4,091.		
b Less: accumulated depreciation STMT 3	57b	2,767.	1,964.	57c
58 Other assets, including program-related investments (describe		58		
59 Total assets (must equal line 74). Add lines 45 through 58	397,066.	59	310,895.	
Liabilities	60 Accounts payable and accrued expenses	114.	60	98.
	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		65	
66 Total liabilities. Add lines 60 through 65	114.	66	98.	
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	221,895.	67	109,534.
	68 Temporarily restricted	175,057.	68	201,263.
	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 and column (B) must equal line 21)	396,952.	73	310,797.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	397,066.	74	310,895.

Form **990** (2007)

a	Total revenue, gains, and other support per audited financial statements	a	295,388.
Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	137,957.
3	Recoveries of prior year grants	b3	
4	Other (specify):	b4	
Add lines b1 through b4		b	137,957.
c	Subtract line b from line a	c	157,431.
d Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
Add lines d1 and d2		d	0.
e	Total revenue (Part I, line 12). Add lines c and d	e	157,431.

a	Total expenses and losses per audited financial statements	a	381,543.
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	137,957.
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	137,957.
c	Subtract line b from line a	c	243,586.
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	0.
e	Total expenses (Part I, line 17). Add lines c and d	e	243,586.

Form **990** (2007)

Yes	No
-----	----

75b

X

75c

X

75d

X

Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Part VI Other Information (See the instructions.)

Yes	No
-----	----

76

X

77

X

78a

X

N/A

78h

79

X

80a

X

N/A

12

11

next

81a

0

81h

X

**ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE**

Form 990 (2007)

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Part VI Other Information (continued)

		Yes	No
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?	82a	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	137,957.
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	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?	85g	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?	85h	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 a	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?	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	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?	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	89c	0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	89d	0.
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed ▶ CA		
b	Number of employees employed in the pay period that includes March 12, 2007	90b	1
91 a	The books are in care of ▶ MARTIN WAGNER, TREASURER Telephone no. ▶ 510-550-6700		
	Located at ▶ 426 17TH STREET, 6TH FLOOR, OAKLAND, CA ZIP + 4 ▶ 94612		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b	X
	If "Yes," enter the name of the foreign country ▶ N/A		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			

Form 990 (2007)

**ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE**

Form 990 (2007)

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Part VI Other Information (continued) **Yes No**

- c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c ☐ ☒
 If "Yes," enter the name of the foreign country N/A
- 92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ☐
 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 the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	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	
93 Program service revenue:					
a					
b					
c					
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	5,855.	
96 Dividends and interest from securities					
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					
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.		5,855.	0.
105 Total (add line 104, columns (B), (D), and (E))					5,855.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See 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).
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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 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).

Form **990** (2007)

**ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE**

Form 990 (2007)

94-3292116 Page **9**

Part XI **Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13). **N/A**

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

		Yes	No

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 _____		Date _____	
	Type or print name and title _____			
Paid Preparer's Use Only	Preparer's signature _____ Firm's name (or yours if self-employed), address, and ZIP + 4 MANDEL & KING, CPA'S 5 THIRD STREET, # 800 SAN FRANCISCO, CA 94103	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. X) EIN <input type="checkbox"/> _____ Phone no. 415-777-5007

Form **990** (2007)

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 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

2007

Name of the organization **ASOCIACION INTERAMERICANA PARA LA DEFENSA DEL AMBIENTE** Employer identification number **94 3292116**

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-A 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 II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other 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 ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1		X
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.				
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.)			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
3 a	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a		X
b	Did the organization have a section 403(b) annuity plan for its employees?	3b		X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		X
4 a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a		X
b	Did the organization make any taxable distributions under section 4966?	4b	N/A	
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c	N/A	
d	Enter the total number of donor advised funds owned at the end of the tax year	N/A		
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	N/A		
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts	0.		
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year	0.		

Schedule A (Form 990 or 990-EZ) 2007

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)I certify that 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)(vi). (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 otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total ▶					

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

Schedule A (Form 990 or 990-EZ) 2007

ASOCIACION INTERAMERICANA PARA LA

Schedule A (Form 990 or 990-EZ) 2007 DEFENSA DEL AMBIENTE

94-3292116 Page 4

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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	173,600.	147,590.	218,105.	253,430.	792,725.
16 Membership fees received					
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		4,670.			4,670.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	9,924.	7,460.	2,041.	1,094.	20,519.
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					
23 Total of lines 15 through 22	183,524.	159,720.	220,146.	254,524.	817,914.
24 Line 23 minus line 17	183,524.	155,050.	220,146.	254,524.	813,244.
25 Enter 1% of line 23	1,835.	1,597.	2,201.	2,545.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					16,265.
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 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					476,750.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					813,244.
d Add: Amounts from column (e) for lines: 18 <u>20,519.</u> 19 <u>476,750.</u> 22 <u> </u> 26b <u> </u>					497,269.
e Public support (line 26c minus line 26d total)					315,975.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					38.8537%
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 (2006) (2005) (2004) (2003)					
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 11b, 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 (2006) (2005) (2004) (2003)					
c Add: Amounts from column (e) for lines: 15 <u> </u> 16 <u> </u> 17 <u> </u> 20 <u> </u> 21 <u> </u>					N/A
d Add: Line 27a total and line 27b total					N/A
e Public support (line 27c total minus line 27d total)					N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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.

723131 12-27-07

NONE

Schedule A (Form 990 or 990-EZ) 2007

13

22261212 736930 A300

2007.06000 ASOCIACION INTERAMERICANA P A300 1

ASOCIACION INTERAMERICANA PARA LA

Schedule A (Form 990 or 990-EZ) 2007 DEFENSA DEL AMBIENTE

94-3292116 Page 5

Part V Private School Questionnaire (See page 9 of the instructions.)

N/A

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

	Yes	No
29 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?	29	
30 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?	30	
31 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?	31	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 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	35	

Schedule A (Form 990 or 990-EZ) 2007

ASOCIACION INTERAMERICANA PARA LA

Schedule A (Form 990 or 990-EZ) 2007 DEFENSA DEL AMBIENTE

94-3292116 Page 6

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 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) 36
- 37 Total lobbying expenditures to influence a legislative body (direct lobbying) 37
- 38 Total lobbying expenditures (add lines 36 and 37) 38
- 39 Other exempt purpose expenditures 39
- 40 Total exempt purpose expenditures (add lines 38 and 39) 40
- 41 Lobbying nontaxable amount. Enter the amount from the following table -
- | If the amount on line 40 is - | The lobbying nontaxable amount is - |
|--|---|
| 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) 42
- 43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 43
- 44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 44

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 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
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 14 of the instructions.)

N/A

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			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII

Exempt Organizations (See page 14 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:

N/A

[illegible]

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

b. If "Yes," complete the following schedule:

N/A

[illegible]

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2007

Name of organization

ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE

Employer identification number

94-3292116

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule—see instructions.)

General Rule-

☐ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules-

☒ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ► \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2007)

Name of organization
ASOCIACION INTERAMERICANA PARA LA
DEFENSA DEL AMBIENTE

Employer identification number

94-3292116

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	CONSERVATION FOOD & HEALTH FOUNDATION 77 SUMMER STREET, 8TH FLOOR BOSTON, MA 02110	\$ 18,902.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	CS FUND 469 BOHEMIAN HIGHWAY FREESTONE, CA 95472	\$ 24,779.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	JOHN D. & CATHERINE T. MACARTHUR FOUNDATION 140 SOUTH DEARBORNE STREET CHICAGO, IL 60603-5285	\$ 66,667.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	MARISLA FOUNDATION 412 NORTH COAST HWY., PMB 359 LAGUNA BEACH, CA 92651	\$ 20,417.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	SCHWAB CHARITABLE FUND 101 MONTGOMERY STREET SAN FRANCISCO, CA 94104	\$ 5,833.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	WARSH-MOTT LEGACY (C/O CS FUND) 469 BOHEMIAN HIGHWAY FREESTONE, CA 95472	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

FORM 990 PAGE 2

990

728102
04-27-07

(D) - Asset disposed

* IRC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

**Form 990, General Instruction T. Statement I regarding Organizational Purpose and Cases
in Litigation**

The Asociación Interamericana para la Defensa del Ambiente (AIDA) provides legal representation, technical support, and limited financial resources for environmental interest casework by conservation organizations and communities throughout the Americas. As required by the IRS guidelines for public interest law firms, the organization's litigation and related casework is conducted to promote matters of broad public interest rather than the private interest of any particular person or group.

The work described herein has been undertaken to protect the public interest in the conservation of natural resources and public health, to protect and improve the natural and human environment, and to promote compliance with the law. No AIDA attorney has engaged in litigation with the aim to, nor have AIDA resources been used for any suit to, further the financial gain of any private person or organization.

This summary includes all cases where either (1) AIDA staff has done an appreciable amount of work or (2) the organization has provided financial support for the case. AIDA from time to time does review cases to which it does not devote significant resources, either in staff time or direct financial support. With regard to such cases, not summarized here, an AIDA staff person might have reviewed case documentation or held meetings with the party as to some aspect of the case. These reviews, however, involve an insignificant portion of the organization's resources and are not matters for which AIDA is primarily responsible.

AIDA Program Areas

AIDA's projects are divided among five strategic lines of work:

Marine Biodiversity and Coastal Protection: Advance the sustainable use of marine resources and the protection of key ecosystems and endangered marine species.

- 1 Implement legal, administrative, and political strategies in national and international forums, to promote sustainable use of marine resources, protect endangered species and prevent environmental harm to coastal and marine areas with key biodiversity.
- 2 Promote strengthened legal frameworks that implement applicable international obligations and advance protection of coastal ecosystems and marine resources, with a focus on: sustainable fishing, aquaculture, and marine protected areas.
- 3 Produce and distribute Spanish-language materials about legal tools for sustainable marine resource for use by international and national institutions, organizations, and communities.

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Freshwater: Protect the right to water and ensure adequate freshwater for human populations and ecosystems in the Americas.

- 1 Implement legal strategies for the conservation of key ecosystems that are of vital importance as fresh-water sources for human populations and biodiversity (for example the Andean Paramos).
- 2 Address development projects and policies that affect water resources in the hemisphere by advocating for the environmentally protective use of natural resources.
- 3 Work on emblematic cases where the inappropriate use or disposal of toxic substances impairs key fresh water resources.

Human Rights and the Environment: Emblematic case work to build jurisprudence and establish the link between human rights and environmental degradation while protecting disadvantaged communities.

- 1 Protect human rights and the environment via emblematic casework related to infrastructure development or the extraction or processing of natural resources.
- 2 Use environmental or human rights fora to advance recognition of the link between human rights and the environment, as a means to achieve more effective protection of these rights.

Strengthening Environmental Governance and Public Participation: Mentor lawyers and organizations and educate decision makers, to promote legal advocacy for environmental protection.

- 1 Produce materials and undertake capacity-building initiatives that increase understanding of environmental and human rights law.
- 2 Implement projects via teamwork with colleagues in different nations of the hemisphere, as a means to increase the effectiveness and geographic impact of our work while building capacity in legal advocacy for environmental protection.

Climate Change: Work to reduce the factors that aggravate climate change, and advocate for environmentally sound initiatives for mitigation and adaptation.

This program area is still under development

Specific Case Work:

1. Marine Turtle Protection and Improved Fisheries and Coastal Management – Latin America

AIDA represents conservation groups seeking to obtain information regarding levels of compliance with and enforcement of laws established throughout the hemisphere to protect marine biodiversity from intentional and incidental capture in fisheries operations. Industrial fisheries cause significant mortality to endangered marine turtles and other threatened marine species.

AIDA further represents conservation groups and communities in efforts to uphold laws that protect important coastal habitat and endangered species. If such ecosystems are developed or subjected to intensive resource extraction, already scarce breeding habitat will be significantly

reduced, with drastic population declines and further harm to the oceans likely to result. In particular, AIDA was involved in a suit to force the protection and appropriate zoning of the Las Baulas Marine Park in Costa Rica. The court ruled in our favor, thus protecting the park from further development and protecting key nesting habitat for this endangered species.

Finally, AIDA represents conservation groups seeking to minimize the adverse impacts of the expanding aquaculture industry on coastal and ocean ecosystems and marine resources. AIDA seeks to promote environmental controls and monitoring that will ensure the sustainable use of these resources. AIDA has participated in litigation to force improved assessment of the environmental impacts of proposed aquaculture projects, and in administrative proceedings to educate government officials about these risks. The Costa Rican court ruled in favor of AIDA, requiring an improved EIA for a tuna aquaculture project in southwest Costa Rica, and the Mexican authorities decided to not permit aquaculture of a foreign and potentially invasive species in the Bahia de la Paz, Mexico.

These efforts further the public interest by protecting endangered species and critical habitat, and by holding public agencies accountable to the obligations imposed on them by applicable laws. The relief sought does not inure to the financial benefit of any private party.

2. Reduction of Toxic Emissions – Peru

AIDA is involved in efforts to force Peruvian government agencies to comply with their duties to protect public health and the environment. Specifically, AIDA has filed a claim against the government of Peru at the Interamerican Commission for Human Rights (IACHR), for the failure of Peru to protect the health of vulnerable citizens, particularly women and children, in La Oroya, Peru. This population is being harmed by extreme levels of heavy metal and sulfur dioxide contamination resulting from lead smelting activities. The IACHR ruled in our favor in a request for precautionary measures, asking the government of Peru to provide medical examinations and care to the clients represented by AIDA.

This work furthers the public interest and health by seeking to eliminate a significant source of persistent and toxic contaminants and by developing public health programs to reduce the impacts of such contamination. The work also furthers the public interest by holding governments accountable to the obligations imposed on them by applicable laws. The relief sought does not inure to the financial benefit of any private party.

3. Protection of key freshwater resources – Colombia

The Tropical Andes of Colombia is one of the most biodiverse regions of the hemisphere. In this region, the *paramos* high altitude wetlands serve a key ecological function by capturing and storing much of the water that feeds the rivers and groundwater systems of the Tropical Andes

and the Amazon. AIDA attorneys are engaged in litigation to protect the *paramos* from threats including development and rapid expansion of coal mining.

AIDA also assisted with litigation to challenge the new forestry law, a law that would have promoted development and clear cutting of extensive forested areas. The law was nullified by the court based on arguments related to the failure to appropriately consult with indigenous peoples who would have been severely harmed by the new law.

This project furthers the public interest by seeking to force the government of Colombia to protect key sources of freshwater and important ecosystems. The case also further the public interest by holding governments accountable to the obligations imposed on them by applicable laws. The relief sought does not inure to the financial benefit of any private party.

4. Preventing adverse impacts of large scale mining

This year, AIDA has provided arguments relevant to litigation to stop a proposed gold mine from being built in Crucitas, Costa Rica, due to the potentially significant environmental harm that could occur in the border region with Nicaragua, and the need to fully comply with international law. A key threat to freshwater resources in the hemisphere is the rapid expansion of mining as a result of the “gold rush” brought by the three-fold increase in the price of gold this decade. The tropical regions of the hemisphere are particularly at risk, due to climatic conditions that increase production of acid mine drainage, groundwater contamination, and soil erosion when mines are built. Mining in these areas also causes significant deforestation. As in the case of Crucitas, AIDA works with communities, organizations, and indigenous peoples in Guatemala, Costa Rica, and Panama, to help design and implement legal strategies to prevent or reduce environmental harm from gold mines in sensitive areas.

This case furthers the public interest by seeking to protect sensitive and valuable ecosystems and by ensuring that the government acts responsibly to safeguard the environment. The cases also seek to make real the commitments made under international law. The relief sought does not inure to the financial benefit of any private party.

5. Preventing environmental harms caused by mega-dam projects.

AIDA attorneys provide legal support to communities that stand at risk of suffering human rights violations and environmental degradation from the construction of hydroelectric mega-dams in the hemisphere. This year, AIDA represented communities threatened by the La Parota dam project near Acapulco in Mexico. This dam would cause the displacement of more than 10,000 campesinos and affect thousands of others that depend on the Parota River for irrigation and drinking water. We also filed a successful friends of the court brief in a case to seek improved environmental assessment of the Baba dam in Ecuador, and helped attorneys in Brazil, Guatemala, Colombia, and Panama arm legal strategies to challenge proposed and

inadequately assessed dams in their nations. Finally, AIDA is researching and chronicling violations of human rights caused by dam projects.

This casework furthers the public interest by seeking to protect sensitive and valuable ecosystems and by ensuring that the government acts responsibly to safeguard the environment. It also seeks to protect the human rights of vulnerable and underrepresented communities throughout the hemisphere. The relief sought does not inure to the financial benefit of any private party.

6. Preventing the impacts of toxic contamination from agriculture activities.

AIDA worked with partners in Ecuador to challenge the inappropriate use and management of toxic pesticides in large-scale palm oil plantations in Ecuador. The court ruled in our favor, requiring the government to improve oversight of these activities and protect the human rights and drinking water of affected communities.

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Statement 2

Asociación Interamericana para la Defensa del Ambiente (AIDA)

Summary of Fees Sought and Recovered in AIDA Cases

August 1, 2007 – July 31, 2008

The Asociación Interamericana para la Defensa del Ambiente has not sought or recovered fees in any case.

FORM 990	OTHER EXPENSES			STATEMENT 1
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
WEBSITE EXPENSE	684.	684.		
SECRETARIAL SERVICES	356.	356.		
EMPLOYEE RELOCATION	382.	382.		
BANK CHARGES	1,329.		1,329.	
MATERIALS	845.	845.		
PAYROLL PREPARATION FEES	319.		319.	
OFFICE EXPENSES	10,632.	9,515.	473.	644.
PROFESSIONAL SERVICES	161,307.	150,875.	4,090.	6,342.
PUBLICITY/MEDIA	495.	495.		
TOTAL TO FM 990, LN 43	176,349.	163,152.	6,211.	6,986.

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT 2
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EXPLANATION

PROVIDING LEGAL SERVICES TO ENVIRONMENTAL & CONSERVATION ORGANIZATIONS AND COMMUNITIES ON INTERNATIONAL ENVIRONMENTAL MATTERS OF BROAD PUBLIC NATURE.

FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT		STATEMENT 3
DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
DESK & CHAIR	225.	167.	58.
COMPUTER	1,700.	1,058.	642.
COMPUTER	2,166.	1,542.	624.
TOTAL TO FORM 990, PART IV, LN 57	4,091.	2,767.	1,324.

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, STATEMENT 4
 TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN EXPENSE CONTRIB ACCOUNT
MANUEL PULGAR VIDAL 426 17TH STREET, 6TH FLOOR OAKLAND, CA 94612	PRESIDENT 5.00	0.	0. 0.
FERNANDO DOUGNAC 426 17TH STREET, 6TH FLOOR OAKLAND, CA 94612	PRESIDENT 5.00	0.	0. 0.
MARTIN WAGNER 426 17TH STREET, 6TH FLOOR OAKLAND, CA 94612	TREASURER 5.00	0.	0. 0.
GUSTAVO ALANIS 426 17TH STREET, 6TH FLOOR OAKLAND, CA 94612	PRESIDENT 5.00	0.	0. 0.
ROLANDO CASTRO 426 17TH STREET, 6TH FLOOR OAKLAND, CA 94612	DIRECTOR 5.00	0.	0. 0.
MARGOT VENTON 426 17TH STREET, 6TH FLOOR OAKLAND, CA 94612	SECRETARY 5.00	0.	0. 0.
DANIEL TAILLANT 426 17TH STREET, 6TH FLOOR OAKLAND, CA 94612	DIRECTOR 5.00	0.	0. 0.
RAFAEL GONZALEZ 426 17TH STREET, 6TH FLOOR OAKLAND, CA 94612	VICE- PRESIDENT 5.00	0.	0. 0.
MANOLO MORALES 426 17TH STREET, 6TH FLOOR OAKLAND, CA 94612	DIRECTOR 5.00	0.	0. 0.
TOTALS INCLUDED ON FORM 990, PART V-A		0.	0. 0.