

Summary of Changes

ACR METHODOLOGY: *Improved Forest Management (IFM) on Non-Federal U.S. Forestlands*

VERSION: 2.0 to 2.1

The following is a summary of changes from version 2.0 of ACR’s Methodology for *Improved Forest Management (IFM) on Non-Federal U.S. Forestlands* published on 2022-07-07 to version 2.1 published on 2024-07-01.

TOPIC	REVISION	SECTION
VERBIAGE	Definitions and terminology from <i>ACR Standard v8.0</i> have been applied throughout the Methodology. Duplicative definitions (previously defined in both the Methodology and the <i>ACR Standard</i>) have been removed.	Throughout
CONTENT ORGANIZATION	<ul style="list-style-type: none"> ● Separated Acronyms and Definitions. ● Combined previous Section 2.1 into Section 1.2, and removed previous Section 2.1. ● Moved previous Section 1.4 to Section 2.3. ● Moved previous Section 4.1.1 to Section 4.2. ● Moved previous Section 4.1.2 to Appendix A. ● Combined relevant content from previous Section 5.1 into Section 2.1. Other content of previous Section 5.1 was already stated elsewhere in the Methodology. Removed previous Section 5.1. ● Added Appendix B for References. 	Throughout
METHODOLOGY DESCRIPTION: Methodology Summary	Rewrote Methodology Summary to better align across ACR program.	1.1

METHODOLOGY DESCRIPTION: Sustainable Management Requirements and Montréal Process Compatibility	<p>Added the requirement to adhere to best management practices. Reformatted Section 1.3 using Options for increased clarity. Increased the threshold for use of a Long-term Forest Management Plan (Option 3) from 2,500 to 5,000 acres. Expanded applicability of the Montréal Process Compatibility to Options 2 and 4 (previously just for Option 3).</p>	<p>1.3 and 1.3.1</p>
BOUNDARIES, ADDITIONALITY, AND PERMANENCE: Additionality	<p>Removed stipulation that self-imposed legal constraints (e.g., easements) enacted later in the project life need to be considered in the regulatory surplus test, so long as they explicitly reinforce the project activity (as further detailed in Section 4.1.2.1). Added specificity to the common practice test regarding identification of comparable sites.</p>	<p>2.3 (previously 2.4)</p>
BASELINE SCENARIO: Identification of Baseline	<p>Introduction was simplified by removing references to scientific literature, which are available in <i>Description of NPV discount rates for ACR's IFM methodology v2.0</i>, found on the Reference Documents section of this methodology's website. Table 4 (previously Table 1) and supporting text has been moved to Section 4.1.4. Figure 1 has been added for clarity.</p>	<p>4.1</p>
BASELINE SCENARIO: Ownership	<p>Section 4.1.1 has been added to clearly recognize this step, to discuss its impact on baseline parameterization, and to align with Figure 1.</p>	<p>4.1.1</p>
BASELINE SCENARIO: Constraints	<p>Section 4.1.2 and its subsections have been added to clearly identify all constraints. Descriptions of previously existing constraints have been revised to clarify their intent and application.</p>	<p>4.1.2 (previously 4.1)</p>
BASELINE SCENARIO: Constraints	<p>The new <i>Professional Forester Attestation Form</i> is now required to substantiate the treatment of Legality, Operability and Access, and Regional Timber Market Capacity constraints. It also addresses the choice of silvicultural prescriptions (Section 4.1.3.1) and financial feasibility (Section 4.1.4).</p>	<p>4.1.2, 4.1.3.1, 4.1.4</p>

BASELINE SCENARIO: Constraints	<p>Previous language allowing conservation easements to not be included in baseline modeling has been expanded to include other self-imposed legal constraints. The stipulation that they be considered if enacted later in the project term has been removed, for reasons stated above (Section 2.3). New rules have been drafted detailing how to demonstrate that a self-imposed legal constraint is explicitly reinforcing the project action and is therefore eligible as an exception to baseline modeling consideration.</p>	4.1.2.1 (previously 4.1)
BASELINE SCENARIO: Constraints	<p>Operability and Access is now identified as a separate constraint, with new language to provide greater specificity regarding its assessment and reporting requirements. While previous language already required these factors to be considered, it was not framed as a constraint. The authors determined this addition increased clarity.</p>	4.1.2.2 (previously 4.1)
BASELINE SCENARIO: Constraints	<p>The assessment of regional timber market capacity constraints is now more clearly described. New language addresses how to assess regional timber market capacity shared amongst multiple projects from a single participating entity.</p>	4.1.2.3 (previously 4.1)
BASELINE SCENARIO: Constraints	<p>External Approval is now identified as a separate constraint. While legal constraints were previously interpreted to include this constraint, the authors deemed this to be significant and different enough to warrant separate recognition.</p>	4.1.2.4
BASELINE SCENARIO: Forest Management Practices	<p>Section 4.1.3 includes content included in previous Section 4.1 and expands on this to introduce Harvest Intensity as a new constraint (Section 4.1.3.2), to be determined using one of three options. Given the new requirements for substantiating Forest Management Practices, previous language regarding substantiating instances that the baseline scenario replaces existing onsite timber producing species has been simplified.</p>	4.1.3 (previously 4.1)
BASELINE SCENARIO:	<p>Section 4.1.4 has been added to clearly recognize this step and to align with Figure 1. Content was largely drawn from previous Section 4.1. Updates to language remove</p>	4.1.4 (previously 4.1)

Financial Analysis	emphasis on NPV maximization while still only allowing stands to be harvested once they reach financial maturity (with certain noted exceptions). Table 4 (previously Table 1) now includes corresponding FIA owner classes.	
BASELINE SCENARIO: Dynamic Evaluation	Section 4.1.5 has been added to refer projects to the new dynamic evaluation tool.	4.1.5
BASELINE SCENARIO: Baseline Reporting	<p>This section has been expanded and now includes new specific reporting requirements relating to:</p> <ul style="list-style-type: none"> ● Self-imposed legal constraints not considered in the baseline scenario ● Operability and access constraints ● Regional timber market capacity ● External approval constraints ● Forest management practices ● Financial Analysis ● A graph depicting baseline stocking levels 	4.2 (previously 4.1.1)
BASELINE SCENARIO: Tree Carbon Stock Calculation	The inventory standard operating procedures (SOP) document must now describe the components of the tree selected for biomass quantification and the equations and steps used to calculate uncertainty. Changes to the inventory practices during the project term must be documented in the inventory SOP document.	4.3.2 (previously 4.2.2)
BASELINE SCENARIO: Tree Carbon Stock Calculation	The method for collecting and applying cull attribute data to adjust for missing and rotten portions of live trees is now more detailed and explicit.	4.3.2 (previously 4.2.2)
BASELINE SCENARIO: Standing Dead Wood	This section previously required default values (Domke et al. 2011) to be applied in the estimation of structural loss of standing dead wood. The authors recognize that collecting and applying cull attribute data is a valid approach. The method for live trees (Section 4.3.2) has been leveraged for standing dead wood.	4.3.3.1 (previously 4.2.2.1)

BASELINE SCENARIO: Monitoring Requirements for Crediting Period Renewal	<p>This section has been rewritten to accommodate <i>ex-post</i> assessments of baseline scenarios during the Crediting Period.</p>	<p>4.4 (previously 4.3)</p>
WITH-PROJECT SCENARIO: Monitoring of Carbon Stocks in Selected Pools	<p>New requirements limiting changes to inventory practices have been introduced to ensure any such changes are improvements and accurately documented.</p>	<p>5.1 (previously 5.2)</p>
WITH-PROJECT SCENARIO: Monitoring of Activity-Shifting Leakage	<p>This section has been rewritten to conform with the updates made to Section 1.3 and 1.3.1, namely the expansion of applicability of Montréal Process Compatibility to Options 2 and 4.</p>	<p>5.3 (previously 5.4)</p>
VALIDATION AND VERIFICATION: Scope	<p>These lists now include new baseline criteria, namely forest management practices for validation and dynamic evaluation for verification.</p>	<p>7.3 and 7.4</p>
VALIDATION AND VERIFICATION: Resampling	<p>An option has been added for the verifier to compare plot-level carbon estimates in instances where the Student's t-test fails due to lack of variability.</p>	<p>7.4.1</p>
CALCULATION OF ERRS: Removals	<p>Equation 30 now directly ensures that Removals never exceed total ERR with an if-statement, rather than deducting baseline Harvested Wood Products each year, even in years when Removals would not exceed total ERR without deducting baseline HWPs.</p>	<p>8</p>
CALCULATION OF ERRS: Vintage assignment	<p>New equations have been added to assign Removals and Emissions Reductions to vintages.</p>	<p>8</p>

IMPROVED FOREST MANAGEMENT (IFM) ON NON-FEDERAL U.S. FORESTLANDS

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<p>DEFINITIONS: Forestland</p>	<p>Forestland must now meet the 10 percent cover requirement in each unit area rather than in aggregate over the project area.</p>	<p>Definitions</p>
<p>DEFINITIONS: Professional Forester</p>	<p>In jurisdictions without licensing laws, the individual certified by SAF or ACF must now also have “multiple years of professional experience in the state or region.”</p>	<p>Definitions</p>
<p>DEFINITIONS</p>	<p>The following definitions have been added:</p> <ul style="list-style-type: none"> ● Harvest Intensity ● Long-term Forest Management Plan <p>The definition of Carrying Costs has been removed in favor of explanation in the text of Section 4.1.4 (“business costs”).</p>	<p>Definitions</p>