

***Decision***  
on the approval  
of a carbon-credit Category  
Decision number:  
M47\_ACR\_IFMUSnf\_v2.0\_2026

The Governing Board considered the Evaluation Report and the Recommendation from the Standards Oversight Committee and decides<sup>1</sup>:

- a) The Category/Categories meet(s) the relevant criteria and requirements for CCP-approval.
- Improved Forest Management (IFM) on Non-Federal U.S. Forestlands version 2.0 applied under ACR where the following conditions are met:
  - Where an appropriate leakage deduction is applied for projects that decrease total wood products produced by less than the 5% de minimis threshold, to ensure consistency with the approach already applied for all projects above this de minimis threshold; AND
  - Where a dynamic evaluation of the baseline has been verified in line with the ACR Improved Forest Management Methodologies Tool for Dynamic Evaluation of Baselines; AND/OR
  - Where removal credits are generated per Equation 30 of the methodology

<b>Date of Board Decision</b>	29 <sup>th</sup> January 2026
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<sup>1</sup> This is in no way an assessment of or Decision in relation to any identical or substantially similar methodology used in a compliance system in respect of which this methodology is used.

The Governing Board observes that the Paris Agreement Crediting Mechanism (Article 6.4) supervisory body is reviewing CDM methodological tools and methodologies, including CDM Tools for potential use in the PACM. The ICVCM will closely monitor those processes and expects CCP-Eligible Programs to remain informed about that work and review and/or revise the use of these tools, as appropriate.

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