



# Minnesota Woodlands

MFA: an organization of, by and for Minnesota's private woodland owners and friends.

[www.MinnesotaForestry.org](http://www.MinnesotaForestry.org)

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DNR Cambridge Office  
10 a.m. - 3 p.m.  
• April 10, 2018  
• July 10, 2018  
  
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8 - 9 a.m.  
• February 13, 2018  
• March 13, 2018  
• May 8, 2018  
• June 12, 2018

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## ZumBahlen receives Silver Medallion award

*By Kassandra Tuten, Editor*

On Friday, Oct. 13, 2017, Minnesota Forestry Association (MFA) held its annual meeting and Tree Farm Awards. Receiving the Silver Medallion award was Bruce ZumBahlen, a charter member of MFA, for his dedication and commitment to private forest management. The award is only given by a unanimous decision of the MFA board to those who exemplify stewardship of Minnesota's forests.

As a transplant from Illinois, ZumBahlen said he simply "fell in love with Minnesota," when offered a job before his graduation from the University of Illinois.

ZumBahlen spent 37 years working with the DNR before retiring in 2001, at which time he was elected to the MFA board of directors. In 2004, he was elected president of the board, and served three years in that capacity.

He also served as chair of the MFA's Government Relations Committee until just recently, highlights of which included the enactment of MFA's proposed 2c Managed Forest Property Classification. A more recent success was long-sought changes made to the Sustainable Forest Incentive Act in the 2017 legislative session.

ZumBahlen, who currently serves on the Minnesota State Tree Farm Committee, and is chair of the southern Minnesota Tree Farm Region Committee, has been interested in the American Tree Farm system dating back to his early days as a beginning forester, when he was named the Minnesota Tree Farm Inspector of the year for 1967.

ZumBahlen served 13 years on the Minnesota Logger Education Program (MLEP) board, where he represented the MFA and its mission. He also served for 13 years as a consultant to the Minnesota Forest Resource Council (MFRC), where he handled the council's Public Concern Registration Process until 2016.

ZumBahlen would like to thank his wife, Mary, for supporting his passions as well as allowing him to pursue his work with MFA.

"My wife has been very gracious in letting me do these things," said ZumBahlen. "She's always been a strong supporter of me."



*Bruce ZumBahlen was awarded the 2017 Silver Medallion Award during MFA's annual awards ceremony which took place on Oct. 13, 2017. Pictured here are Bruce and Mary ZumBahlen.*

### A WORD FROM THE EDITOR

I hope everyone had happy holidays and are enjoying all of the wonders of the winter season.

To ensure that each award recipient from 2017's MFA awards ceremony receives full attention from the editor, as well as all of you readers, we will be highlighting each recipient in a separate newsletter.

I hope you enjoyed learning a little more about Bruce ZumBahlen, a regular contributor to the newsletter. To be featured in the next issue is Michael Dobbs, who was awarded Region 2 State Tree Farmer of the Year.

I hope that you enjoy the series and have a prosperous and joyful 2018.

Minnesota Forestry Association

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**Away from home for a time?** Please contact the MFA office if you'll be away from home for an extended time and let us know when you'll be back. We'll hold onto the newsletter until you return so you won't miss a single issue!  
[Information@MinnesotaForestry.org](mailto:Information@MinnesotaForestry.org)  
or call 218-879-5100.

# New SFIA annual payments announced

The Minnesota Department of Revenue recently sent a letter to those enrolled in the Sustainable Forest Incentive Act (SFIA) announcing new annual payments for 2018. Here are the new payment rates based on the length of covenants covering SFIA lands:

COVENANT LENGTH	PAYMENT RATE (per enrolled acres)
8 years	Less than 1,920 acres: \$ 8.91
	1,920 or more acres: \$12.33
20 years	Less than 1,920 acres: \$ 12.33
	1,920 or more acres: \$ 15.76
50 years	Less than 1,920 acres: \$ 15.76
	1,920 or more acres: \$ 19.18

Note: If land was enrolled in the SFIA for 2017 and also has a conservation easement, the payment rate is \$7 per acre and that land is limited to an eight-year covenant.

The payment rates are adjusted each year based on the statewide average market values and tax rates, but will not increase or decrease by more than 10 percent per year.

Important: Registering your forest management plan with the DNR is a new requirement to be eligible for the SFIA. To check whether your forest management plan is already registered, email [sfia.dnr@state.mn.us](mailto:sfia.dnr@state.mn.us) or call the DNR at: 651-259-5631.

For more information on plan registration, go to the DNR website at [www.mndnr.gov](http://www.mndnr.gov) and type SFIA into the Search box.

## Qualifying properties must:

- Be current on property taxes
- Have 20 or more contiguous acres
- Be at least 50 percent forest land as defined in MN Statutes 88.01 subd. 7
- Have a current management plan in place
- Have a covenant recorded limiting the property's use to forest management

## Qualifying properties also cannot:

- Be classified as 2c Managed Forest Land by the assessor or be enrolled in:
- Reinvest in Minnesota (RIM)
- Conservation Reserve Enhancement Program (CREP)
- Conservation Reserve Program (CRP)
- Green Acres
- Agriculture Preserve
- Rural Preserves
- Be used for residential or agricultural purposes
- Be improved with structure, pavement, sewer, campsite or road used for purposes that are not in the forest management plan
- Be covered under a Lessard-Sams Outdoor Heritage Council (LSOHC) easement or similar easement granted after May 30, 2013.



# Creature Feature

By Jodie Provost, MN DNR Private Land Habitat Specialist

## Wood Duck (*Aix sponsa*) - Waterfowl 'Eye Candy'

The wood duck, or “woodie,” is our most exquisitely-colored waterfowl species in Minnesota. The lustrous chestnut and green, and elaborate patterns of the male, distinctive white tear-drop eye patch and white-speckled breast of the female, plus both sexes’ crested heads and long tails, make them “eye candy” to the observer. In flight, this dabbling duck can be recognized by its short broad wings, square thick tail, and “wee-e-e-k, wee-e-e-k” whistle of the hen when disturbed. They are commonly enjoyed throughout Minnesota near lakes, rivers, streams, beaver ponds and marshes that have sufficient trees, shrubs such as alder and willow, and emergent wetland vegetation such as cattail, arrowhead and smartweeds to provide food and cover.

**A Different Duck** Unlike most waterfowl, woodies have strong claws to perch on branches. They nest in trees, and can easily wing through the forest. Hens nest in cavities of rotted trees, cavities excavated by other wildlife, or man-made nest boxes. After lining their nest with down plucked from their breast, hens lay 10-15 eggs that they incubate for 28-31 days. Ducklings hatch with open eyes and a down coat, then leap from the nest just a day after hatching when the hen calls to them from outside. Incredibly, they can jump from more than 50 feet high without harm. They then follow the hen, but find their own food. Woodie food includes insects, plants, berries, acorns, nuts, seeds and grains. Abundant aquatic insect life is especially important during



brood-rearing when much protein is needed for growth. Mink, raccoons, squirrels, rat snakes, snapping turtles, red-tailed hawks, great horned owls and humans are among wood ducks’ known predators.

**Back from the Brink** After near extinction in the early 20th century due to over-hunting and degradation and loss of forest habitat and cavity trees, woodies made a remarkable recovery. We can thank the Migratory Bird Treaty Act of 1918, which afforded them protection, forest habitat management that keeps ample one- to two-foot diameter mature trees during harvest, and creation and use of man-made nest boxes. The first recorded use of nest boxes occurred in 1937 at Chautauqua NWR in Illinois. Many thousands have since been built by conservation-minded people. While nest boxes are known to bolster populations in localized situations, estimates indicate that just 5 percent of the fall wood duck flight is produced from them. The most effective approaches to supporting strong woodie populations, as well as other wildlife, are managing for forests with mature trees near lakes, rivers, and wetlands; healthy river systems and floodplains for migration travel corridors; and waters free of sediment and pollutants.

**Build A Home** If interested in constructing wood duck boxes, a plan from “Woodworking for Wildlife” by Minnesota DNR’s Carrol Henderson can be downloaded from [NestWatch.org](http://NestWatch.org), under “Learn” and “All About Birdhouses.” Tips to increase nest box use and success include: Build them of cedar; place a fledgling ladder of hardware cloth inside under the hole; fill them with four inches of wood shavings; place and clean them annually well before pairs return in late March to nest search; place them within a couple hundred yards of suitable wetlands for broods; and face them toward water with no obstructions at the entrance or in their path. The Wood Duck Society endorses bolting a side-opening nest box to a pole on land, with the hole six feet above ground, and use of a metal cone predator guard. This model is known for its success, and ease and safety during monitoring and upkeep. Building and tending woodie houses can be a wonderful adventure in creating with your own hands, aiding native wildlife, connecting with our outdoors, learning, and sharing the joy with others, especially our youth.

**Thank You** To Ed Zlonis, Minnesota DNR Wetland Wildlife Researcher, and John Maile, Minnesota DNR Private Lands Wetland Specialist, for input, photos and review of this article.



# What is your vision for your land?

By Neal W. Chapman, *Visions For Your Land*

***“We abuse land because we regard it as a commodity belonging to us. When we see land as a community to which we belong, we may begin to use it with love and respect.”***

*~ Aldo Leopold, A Sand County Almanac*

Feel overwhelmed by the number of options for managing your land? Don't even know where to start?

What is your vision for your land? You hold its destiny in your hands! The only constant in nature is change. Good woodland management activities can help shape your woods and wildlife populations to achieve your vision.

By understanding our dependence on healthy woods for clean air, water, wildlife habitat, recreational opportunities, wood products, and other goods from your land, you can become a responsible landowner, a conservationist.

Many people plan for the important things in life, such as choosing a career, buying a house, taking a trip, and retiring. Their plans consist of written and unwritten objectives, some of which are more specific than others. Planning helps people focus their ideas so they can reach their goals sooner than they would without planning. If you are a landowner, you should have a plan that organizes your personal objectives for attaining what you want from your land into a comprehensive strategy.

Your plan can be quite simple, or very detailed, depending on your particular needs and interests.

## **Why is it important to have a plan?**

Your land can offer many benefits, including financial, environmental, aesthetic, and recreational resources. Do you know what mix of benefits is best for you? How do you achieve the best combination? A plan will help you answer these and other questions by identifying what you want now and in the future, and by plotting a strategy for meeting these objectives. In case of major activities or disturbances, you will be prepared and glad to have a plan available to guide you. The plan should be reviewed annually and changed as appropriate, depending on financial and labor resources. You should share this with family and those who may own the property after you.

You begin the process by defining effective goals specific for you, and researching the resources available to make them a reality. Start by understanding the context of your land, the specific history of your property and what that means in terms of the surrounding landscape.

You need to clearly define why you own your land, and then work on refining your land ethic into pragmatic goals for the property. Then, you need to explore the alphabet soup of programs available to landowners: the types of informational resources to tell the story of your land, where to find them, and possible technical and/or financial assistance to assist you. These include county, state and federal departments and agencies. Don't overlook specific interest groups, woodland chapters, native plant societies, and all of the bird and critter organizations. Do not hesitate to inquire for assistance.

***“Conservation means harmony between men and land. When land does well for its owner, and the owner does well by his land, when both end up better by the partnership, we have conservation. When one or the other grows poorer, we do not.”***

*~ Aldo Leopold*



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For MFA members, the two best online sources of woodland information are the MFA website at [www.minnesotaforestry.org](http://www.minnesotaforestry.org), and the University of Minnesota Extension Forestry website at [www.myminnesotawoods.umn.edu](http://www.myminnesotawoods.umn.edu).





# Meet a Tree **American Basswood**



*By Dennis J. Thompson*

American basswood (*Tilia americana*) is a large, fast-growing tree of eastern and central hardwood woodlands. It grows best on deep, moist soils and will reach heights of 75 to 130 feet. Mature trees will average 36 to 48 inches in diameter and may exceed 200 years in age. Basswood rarely grows in pure stands and is most often found with sugar maple. In fact, the sugar maple-basswood forest type is the most common cover type in central Minnesota and western Wisconsin. It is also commonly planted as a shade tree in urban settings where it is referred to as American linden.

*Dennis Thompson*

Overall, basswood is considered shade-tolerant. However, it is less shade-tolerant than its common

associate, sugar maple. Basswood's ability to produce abundant stump sprouts allows it to maintain itself in a stand with the more shade-tolerant maple despite the much larger numbers of sugar maple in the sub-canopy. Basswood will also grow faster than most other northern hardwood species.

Fragrant, yellow-white flowers will begin to appear in late May or early June following initial leaf-out and will persist for approximately two weeks. The flowers produce an abundance of nectar that attracts a number of insect pollinators including bees. A recent study showed that there are 66 species of insects that will pollinate basswood! In some parts of its growing range, basswood is known as the "bee tree" because of the excellent honey that bees will produce from it.

American basswood does not play much of a role in Minnesota's pulp and paper industry. It is however highly sought after by wood carvers. Its soft, light wood works exceptionally well. The inner bark may also be used as a source of fiber for making rope or for weaving such items as baskets and mats.

Did you know: If you have ever purchased a bundle of wood shims, chances are pretty good they were made from basswood at Nelson Wood Shims in Cohasset, Minn. Nelson Wood Shims is the largest shim manufacturer in North America.



## Gifts in Memory

MFA has a policy recognizing donations made in memory of someone. The proceeds are deposited in MFA's endowment fund so that the gift can continue to grow, providing a revenue stream to support MFA's programs in perpetuity while the principle remains intact.

Donations were recently received in memory of David Adams from Marcia Johnson. A donation was also received by Julian and Lorraine Sparrow in memory of Lowell Thurnber. Thank you all.

# Tax Tips for Forest Landowners for the 2017 Tax Year

By Linda Wang, National Timber Tax Specialist, Forest Service

Specific Federal income tax laws and rules apply to timber-related income and expenses. The tax tips provided in this bulletin are intended to assist timber owners, foresters, or loggers and their tax preparers in filing their 2017 tax returns. This material is for informational purposes only and is not intended to provide tax, legal, or accounting advice. Please consult your own tax, legal, and accounting advisors before engaging in any transaction. The information is current as of September 30, 2017.

## Timber Property for Tax Purpose

For Federal individual income tax purposes, there are three types of timber properties:

1. Property held mainly for personal-use purpose (for personal enjoyment, not for income generation). The deductions are generally limited for personal-use property.
2. Property held as an investment (generating profit from growing timber or asset appreciation).
3. Property held as business (with regular, active, and continuous commercial timber activities). Timber businesses can deduct expenses but are subject to passive loss rules (where passive loss cannot be used to offset non-passive income). If the profit motive is not met, your timber may be considered a hobby rather than business (losses from hobby activities are not deductible). Finally, timber is generally not treated the same as a business of farming for tax purposes. Certain tax provisions for farming may not be available for timber.

**Example 1:** Anderson replanted his 30-acre property after the timber sale. He reports his timber as an investment property.

**Example 2:** Smith owned his woodland primarily for personal vacation property. Expenses may not be tax deductible for personal-use property.

## Timber Expenses and Property Taxes

Expenses paid for growing timber for profit are deductible. For example, you may be able to deduct expenses paid for the services of a forester, attorney, or accountant; or, for firebreak maintenance; overnight travel, vegetation competition control, insects, disease, and fire control; or, pre-commercial thinning, as well as for depreciation from equipment used. Deduct investment timber expenses on Schedule A, subject to a 2-percent of adjusted gross income (AGI) floor. Deduct business timber expenses in full for “material participants” on Schedule C. Fully deduct State and local property taxes on Schedule A (investment) or Schedule C (business). These taxes are not subject to the 2-percent AGI floor.

**Example 3:** Walter grew timber for profit as an investment and paid \$1,500 in timber management expenses. Her AGI

was \$50,000. Her timber expense deduction is \$500 ( $\$1,500 - 2\% \times \$50,000$  AGI) after the 2-percent AGI floor.

## Timber Sales and Form 1099-S

Sales of standing timber held as an investment are taxed as capital gains rather than ordinary income. If you own the timber for more than 1 year before the sale, the sale is eligible for long-term capital gain, which is taxed at lower tax rates than ordinary income. Report the sale of standing investment timber on Form 8949 and Schedule D. Sales of standing timber by a business qualify for long-term capital gain (Sec. 1231 gain) if the timber has been held for more than 1 year (Sec. 631(b)). Report the sale on Form 4797 and Schedule D. Timber sale expenses, such as fees paid to foresters, are deductible from the sale proceeds. Form 1099-S is required for lump-sum and pay-as-cut standing timber sales, except for corporate and high-volume business sellers.

**Example 4:** In 2017, you sold pine standing timber held as an investment for \$9,000. Its adjusted basis was \$3,000. The selling expenses are \$1,000. You should report \$5,000 ( $\$9,000 - \$3,000 - \$1,000$ ) as a capital gain on Form 8949 and Schedule D.

**Example 5:** Henderson manages her timber farm as a business. In 2017, she hired a logger to cut her timber and sold the log products to a mill for \$10,000. She paid \$4,000 to the logger. The fair market value of the standing timber on January 1, 2017, was \$3,000, and her timber basis was \$2,000. Under Sec. 631(a) election, gains of \$1,000 ( $\$3,000 - \$2,000$ ) from standing timber are capital gains, and the \$3,000 ( $\$10,000 - \$3,000 - \$4,000$ ) from the sale of log products is ordinary income. Without a Sec. 631(a) election, the gain of \$4,000 ( $\$10,000 - \$2,000 - \$4,000$ ) is ordinary income.

## Timber and Landscape Tree Casualty Loss

Timber and landscape trees destroyed by a casualty event such as hurricane, fire, earthquake, tornado, or hail or ice storms may be tax deductible. The amount of deduction varies depending on the type of property. Deductible casualty loss for timber held for business or investment purposes is the smaller of the adjusted basis of timber and the difference of the fair market value of the timber immediately before and after the casualty in the block. Report salvage sale of timber separately. A taxable gain may result if the salvage sale exceeds the adjusted basis of the timber and related selling expenses.

**Example 6:** A hurricane damaged Smith’s woodland tract, resulting in an \$8,000 fair market value loss of his timber.

Assuming his timber basis is \$2,000, the amount of casualty loss deduction is only \$2,000, not \$8,000.

For landscape trees in the private residence, deductible casualty loss is subject to a \$100 limit per casualty and a

10-percent AGI floor. However, if you are a taxpayer affected by Hurricanes Harvey, Irma, or Maria, the 10-percent AGI floor was eliminated. The requirement for taking “itemized deduction” is also eliminated.

## Installment Sales

An installment sale allows you to defer tax by spreading your gain over 2 or more years. Interest is charged on deferred payments and is ordinary income.

**Example 7:** You sold \$10,000 of timber (\$7,500 after deducting timber depletion and sale expenses) in 2017. Your gross profit percentage is 75 percent ( $\$7,500 \div \$10,000$ ). The buyer paid you \$6,000 in 2017, and you took a note payable in 2018. Report a \$4,500 gain ( $\$6,000 \times 75\%$ ) for 2017, using Form 6252.

## Reforestation Costs

Taxpayers may deduct up to \$10,000 (\$5,000 for married couples filing separately) per year of reforestation costs per qualified timber property (QTP). Any amount more than \$10,000 per year per QTP may be deducted over 84 months (amortized). Trusts are eligible for amortization deduction only.

**Example 8:** Assume you spent \$17,000 to reforest. Deduct \$10,000, plus 1/14th (\$500) of the remaining \$7,000 in 2017 for a total deduction of \$10,500. For 2018–2023, deduct 1/7th (\$1,000) of the \$7,000. In 2024, deduct the last 1/14th (\$500). For investment timber, report the reforestation deduction as an adjustment to gross income on the front of Form 1040. If you are a business taxpayer, report it on Schedule C. Elect to amortize and take amortization deductions on Form 4562. Attach a statement to your return showing the date, location, and amount of the expenditure.

## Timber Basis and Depletion Deduction

For purchased property, the timber basis is the amount you paid for it. For inherited property, the basis of timber is its fair market value on the decedent’s date of death.

**Example 9:** You inherited a woodland property 5 years ago. Your forester provided a retroactive appraisal of the timber quantity and value on the date of the decedent’s death. Your timber basis was set up as: \$25,000 for 100 thousand board feet (MBF) of pine sawtimber and \$4,000 for 200 cords of pine pulpwood.

**Example 10:** You sold 50 MBF of sawtimber in 2017. Your depletion deduction from the sale is \$12,500 ( $\$25,000$  of total timber basis  $\div$  100 MBF of total volume  $\times$  50 MBF of timber sold).

## Depreciation and Sec. 179 Expensing

For timber held to produce income, you may take depreciation on the assets used, such as logging equipment, tractor, computer, car, bridge, culvert, fence, temporary road, or the surface of permanent road. For example, logging equipment and a light-duty truck are depreciated over 5 years. Land, however, is not depreciable. Also, if you are a business taxpayer, you may deduct up to \$510,000 in the first

year for qualifying property in 2017, subject to a \$2,030,000 annual phase-out and business taxable income limitation (Sec. 179 expensing). Separately, business taxpayers may take bonus depreciation equal to 50 percent of the cost of qualifying new business property.

## Net Investment Income Tax

For single taxpayers with AGI over \$200,000 (or \$250,000 for couples), investment and passive business timber sales are subject to a 3.8-percent net investment income tax.

**Example 11:** Mr. and Mrs. Walter’s AGI is \$270,000, including a \$40,000 capital gain from their investment timber sale. The timber gain of \$20,000 ( $\$270,000 - \$250,000$ , which is less than the \$40,000 gains) is subject to the 3.8-percent tax (\$760 tax), in addition to the capital gain tax on the sale.

## Cost-Share Payments

If you receive a payment from a qualified program, you may exclude part or all of the payment from your income if the cost-share payment is used for capital expenditure. Otherwise, it is ordinary income. Qualified Federal programs for income exclusion include the Forest Health Protection Program, Conservation Reserve Program (CRP), Conservation Security Program, and Environmental Quality Incentives Program. Several State programs also qualify for exclusion. The excludable amount is the present value of the greater of \$2.50 per acre or 10 percent of the average annual income from the affected acres over the last 3 years.

**Example 12:** The CRP paid you \$6,000 as cost share for your qualified capital expense in your timber property. If you had no income from the property in the last 3 years, you could exclude up to \$6,250 ( $[\$2.50 \times 100 \text{ acres}] \div 4\%$ ) from your income. The interest rate is from the Farm Credit System Bank. If you had \$9,600 of income from the property in the last 3 years, you could exclude up to \$8,000 ( $(10\% \times (\$9,600 \div 3)) \div 4\%$ ). Attach a statement to your tax return describing the cost-sharing program and your exclusion calculations.

## Filing Form T (Timber)

You must file Form T (Timber), Forest Activities Schedule, if you claim a timber-depletion deduction, sell cut products in a business (under Sec. 631[a]), or sell outright timber held for business use. If you only have occasional timber sales (one or two sales every 3 or 4 years), however, you are not required to file.

## Conservation Easement

Donors of a qualified conservation easement can take a tax deduction. The deduction is up to 50 percent (or 100 percent for qualified farmers and ranchers, including forest landowners) of the taxpayer’s AGI in a year. Any excess donation over the 50- or 100-percent limit may be carried forward for 15 years.

*From the United States Forest Service  
Department of Agriculture*



## Upcoming Events

Find more events, and more information on these events, at the MFA website, [www.MinnesotaForestry.org](http://www.MinnesotaForestry.org) or by calling MFA at 218-879-5100.

### Webinar: Seasonal Timing of Fire and its Influence on Succession

Tuesday, Feb. 20, 12 p.m.

### 2018 St. Croix Forestry Conference

Wednesday, Feb. 28, 8:30 a.m. - 3 p.m.

Where: Audubon Center of the North Woods, 54165 Audubon Rd, Sandstone, MN 55072, USA

Managing the North Woods for the Future: Join us as we explore the changes, threats and challenges facing the region's forested landscapes and the opportunities to manage them effectively for the future. Keynote Address provided by Stephen Handler, Climate Change Specialist for the U.S. Forest Service. Other topics covered will include: Future Directions of Forestry Guidance and Support; Climate Refuges on the North Shore; Adapting Silvicultural Systems; Invasive Species and Pest Threats and Opportunities; Managing Wildlife and Water Under Future Conditions; and more. Learn more at: [www.stcroixforestryconference.eventbrite.com](http://www.stcroixforestryconference.eventbrite.com)

\*An optional 60+ minute walking tour of forest management practices at the Audubon Center will be offered following the end of the conference.

Who should attend: Local, state, federal and private foresters in Minnesota and Wisconsin, land managers, and other natural resource professionals or landowners interested in forest management. Cost: \$35, includes full day of sessions, lunch and refreshments throughout the day. Please register by Tuesday, Feb. 20, 2018. If you have any questions or are interested in sponsoring or presenting, please contact Nicole Butler at the St. Croix River Association: 715-483-3300 or [nicoleb@scramail.com](mailto:nicoleb@scramail.com)

### Harvesting Timber for Wildlife (St. Paul)

Wednesday, March 14, 6-10 p.m.

Where: Continuing Education and Conference Center, 1890 Buford Ave, St. Paul, MN 55108

Are you interested in maintaining or increasing the abundance of wildlife in your woods?

Come listen to and interact with experts on the topic of forest and wildlife management. Get in touch with resources that can help you manage your property for the habitat many of Minnesota's game species depend on for forage and cover. We will have public, private, and non-profit forestry and wildlife professionals on hand to provide a primer on managing your forest for wildlife. Attendees will come away with the resources they need to begin sustainably managing their woods for improved habitat. Hosted by: MN DNR, East Range Joint Powers Board, MN Forestry Association (Metro Chapter), MN Forest Industries, National Wild Turkey Federation, and Wildlife Management Institute. More info and register at: <https://www.eventbrite.com/e/harvesting-timber-for-wildlife-tickets-39024613670>

### Webinar: Forest Canopy Disturber Update: Major Events of 2017 and Implications for 2018

Tuesday, March 20, 12 p.m.



### Minnesota Forestry Association

1111 Cloquet Ave. Suite 7  
Cloquet, MN 55720

[www.MinnesotaForestry.org](http://www.MinnesotaForestry.org)

*Change Service Requested*

## Make Money From Your Woodlot

*At Least Lower Your Cost of Owning It*

Presenters: Al Finifrock & Kelly Smith.

Tuesdays at 6:30 p.m. Choose:

February 13 in Cloquet

February 20 in Hinckley

February 27 in Moose Lake

March 6 in Pine City

Register with and pay the local Community Education Office where the class is being held.

In this two-hour workshop for family or private forest landowners, learn about programs to reduce ownership costs, income tax deductions on management expenses and sales, funding assistance for projects, timber sales, hunting leases, preservation easements, and non-timber forest products like balsam boughs and birch sticks. You'll develop a personal action plan. Bring an 8.5 x 11 aerial photo of your woodlot (Google Maps) that you can draw on, a note pad, and a pen. Preparation homework: Get familiar with the American Forest Foundation My Land Plan website.

Fee: \$10 individual, \$15 per group.

Sponsored by Minnesota Forestry Association, Kettle River Woodland Council, and Carlton County Soil & Water Conservation District.