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MFA Board Meetings DNR Cambridge Office 10 a.m. – 3 p.m.

- April 9, 2019
- July 9, 2019

Conference Calls 8:30 - 9:30 a.m.

- February 12, 2019
- March 12, 2019
- May 14, 2019
- June 11, 2019

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# MFA Hosts Annual Fall Meeting and Field Days at Camp Ripley

By Kassandra Tuten

Friday, Oct. 5, marked the beginning of the Minnesota Forestry Association's (MFA) annual meeting, Fall Field Days and Tree Farm Awards.

Programming on Friday was held at Camp Ripley, and included a social hour and banquet, as well as a presentation of the history of the camp, which is located near Little Falls, Minn.

Camp Ripley is a 53,000-acre regional training center hosting numerous ranges and state-of-theart facilities to support the training requirements of military and civilian agencies. In addition to providing resources enabling customers to train in a realistic environment, the camp sustains lodging, administrative and conference space for customer events, programs and education. Additionally, it remains committed to environmentally-sound stewardship throughout central Minnesota, including its 18 miles of undeveloped Mississippi River shoreline.

Also on Friday was the annual Tree Farm Awards, during which time the following individuals were recognized: Southern Region Tree Farmer of the Year, Lyle Keller; Central Region Tree Farmer of the Year, Dennis and Debbie Thompson; Northwest Region Tree Farmer of the Year, Buzz, Scott and Conway Marvin; Minnesota Outstanding Tree Farmer of the Year, Allan and Sharon Finifrock; and Minnesota Tree Farm Inspector of the Year, Jan Bernu. Minnesota Forestry Association also presented an award to Barb Spears.

On Saturday, Oct. 6, the schedule of events reconvened at Camp Ripley where participants enjoyed breakfast and learned about a number of topics including environmental programs (presented by Jake Kitzmann, Natural Resources Manager, Camp Ripley), Camp Ripley's Sentinel Landscape Program (presented by Todd Holman of The Nature Conservancy and Josh Pennington, Environmental Supervisor at Camp Ripley), cultural and historical preservation (presented by Patrick Newmann, Cultural Resources Manager, Camp Ripley) and forest management (presented by Walker Wearne, MN DNR Division of Forestry).

Continued on page 2



Bruce ZumBahlen nominated Lyle Keller for the Southern Region Tree Farmer of the Year award.



Mitch Lundeen nominated Dennis F. Thompson for the Central Region Tree Farmer of the Year award.

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! <a href="mailto:Information@">Information@</a> MinnesotaForestry.org or call 218-879-5100.

#### Annual Meeting continued

After lunch, Field Day participants were offered the opportunity to tour the following sites: Native Prairie Establishment/Restoration; Prescribed Burning/Forest Under Burning; Historic Fort Ripley/Ox Cart Trail/Mississippi River Crossing; Forest Management - Jack Pine Savanna; and more.

MFA Board President Dennis Thompson remarked that one of the things that made this year's event unique was the location and facilities.

"When board member Chad Converse suggested holding the event at Camp Ripley, I know some board members were a little skeptical, but once all the pieces fell together, we all realized what a unique and awesome place Camp Ripley was," he said. "Camp Ripley took really good care of us and I guarantee we will be back. MFA could not have asked for anything more from the staff at Camp Ripley."

Stay tuned: Further details concerning individual winners of the Tree Farm Awards will come in upcoming issues of the newsletter.

Top right: Jan Bernu nominated Allan and Sharon Finifrock for the Minnesota Outstanding Tree Farmer of the Year award.

Middle right: Minnesota Forestry Association presented an award to Barb Spears.

Bottom right: Jan Bernu received the award for the Minnesota Tree Farm Inspector of the Year.

Not pictured is the Northwest Region Tree Farmer of the Year award recipients, Buzz, Scott and Conway Marvin.

All photos were taken by John Wallin.











For MFA members, the two best online sources of woodland information are the MFA website at minnesotaforestry.
org, and the University of Minnesota Extension Forestry website at myminnesotawoods.
umn.edu.

## Member Profile: Bill and Cathy Sayward

By Stan Grossman, CEO, Itasca Woodland Services, Inc.

One could say that Bill and Cathy Sayward have deeper "roots" in forestry than most. As former owners of Itasca Greenhouse in Grand Rapids, they grew and sold an average of 2.5 million trees per year! These seedlings have been used to reforest thousands of acres and as stock for Christmas tree plantations. They both grew up in New England and are still involved in the management of their family woodlots there. Bill currently serves on the MFA Board of Directors, and he brings unique experience and a valued perspective to MFA.

Cathy grew up in Connecticut on a 42-acre woodlot in a house that was built in 1721. After high school, she pursued and received a master's degree in Audiology. She and Bill married soon afterward, and they moved to a small log cabin in Maine. She found employment conducting hearing screenings for preschoolers and as a speech therapist on a local Indian reservation. She also worked as a certified weather observer at a very small airport where she conducted a variety of tasks in addition to her weather observation work.

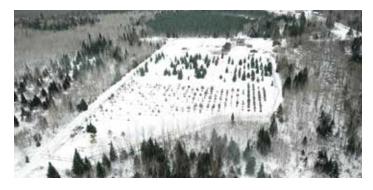
Bill was born in Pennsylvania and was raised in Vermont where his family eventually owned 400 acres of timberland. He planted his first tree at the age of 10 and has been involved in forestry-related activities ever since. He did various timber stand improvement (TSI) jobs and worked on a survey crew as a youth to earn and save money for college. Bill obtained his associate's degree in pre-professional forestry at Paul Smith's College in northern New York. He then obtained a BS degree in Forestry and a master's degree in Forestry (Silviculture) from the University of Maine and took additional courses in Forest Genetics at the University of New Hampshire. Bill was subsequently hired by Georgia Pacific to be their research forester in Maine. He was tasked with designing and building two nurseries that were suitable for the northern climate—one in Grand Falls, Maine, and one across the border in St. Steven, New Brunswick. When, on a whim, Cathy accepted an invitation to join a "Woodsmen Team" while in college, she met Bill, who was the coach of the team at the time. They like to say, "We met throwing axes!"

In 1987, they moved to Grand Rapids, Minn., and bought a home and 72 acres where they raised three boys and still reside. Bill became the manager of Itasca Greenhouse until the purchase of it could be finalized. Cathy worked alongside Bill at the nursery, and they expanded it several times until they sold it in 2016. Bill still works at the nursery and tends his own five-acre seed orchard on their land, where balsam fir and Meyers spruce are grown for seed. He hopes to sell the seed to other nurseries to grow seedlings primarily for the Christmas tree industry.

After purchasing their land in Minnesota, Bill and Cathy quickly had a timber harvest of mature jack pine, which helped with the cash flow as they made the adjustment to business owners and entrepreneurs. With assistance and







guidance from one of the foresters they had on staff, they had another timber harvest in 1999-2000.

In 2018, they hired a forestry consultant to write a management plan for their property, in part to take advantage of the 2c Managed Forest Land tax classification, and also to get a fresh perspective on options for managing their woodland.

Their property is somewhat unique in that they have abundant natural white pine regeneration in many places on the property. They understand the problems that deer browsing can create in establishing a new cohort of white pine, and occasionally allow acquaintances to hunt deer on their property to control the population density. In the near future, Bill has plans that will bring him full circle back to his forestry "roots"—doing TSI work to release and further encourage white pine establishment on his land.

Visiting with Bill and Cathy revealed a practical, realistic worldview based on decades of hands-on experience in forestry-related enterprises and issues. They have a wealth of knowledge, and their roots in forestry truly do run deep!

## Cost-share Funds Available for Woodland Projects in Northern Minnesota

By Jennifer Teegarden, Cooperative Forest Management Outreach Specialist, MN DNR, From My Minnesota Woods

Are you looking for financial help to complete projects in your woods? The Minnesota Department of Natural Resources has cost-share funds that expire on June 30, 2019, to help woodland owners in Northern Minnesota complete projects. Funds are available on a first-come, first-served

basis. A typical project is between three and 20 acres, but specific projects could be smaller or larger. Examples of some eligible projects include:

- Creating wildlife habitat
- Seedling plantings, including site prep and weed control
- Protecting seedlings from deer browse
- Creating trails
- Thinning trees
- Removing invasive plants and shrubs
- Rehabbing forest roads or skid trails

Counties with available funds include:

- Aitkin
- Beltrami
- Carlton
- Cass
- 01
- ClearwaterCook
- Crow Wing
- $\bullet \, \text{Hubbard}$
- ItascaKittson
- 111111111111
- Koochiching
- Lake
- Lake of the
- Woods

- Mahnomen
- Marshall
- Pennington
- Polk
- Red Lake
- Roseau
- St. Louis

To get started, contact a DNR forester today!

# Meet a Tree

## Silver Maple



Dennis Thompson

By Dennis J. Thompson

Silver maple (*Acer saccharinum*) is a fast-growing tree commonly found along stream banks, flood plains, and lake edges. It can be found growing in both pure and mixed stands and is often cut and sold with red maple as "soft" maple lumber. It grows best on moist, better-drained soils, where it may live 130 years or more. Mature trees will reach a height of 90 to 120 feet with diameters ranging from 36 to 48 inches.

Silver maple has both unique advantages and disadvantages. Unlike other species of maple that are tolerant if not extremely tolerant to shade, silver maple on some sites can be somewhat shade-intolerant. In fact, in upland environments, it competes very poorly with other tree species. However, it has a unique ability to withstand temporary flooding better

than other species, giving it a huge advantage when competing for growth space and nutrients. It thrives in the bottom lands where it can survive

long periods of inundation and flooding.

Seeds are produced in great abundance beginning as early as February and extending into May. The winged seeds ("helicopters" as we called them when we were kids) are the largest of any of the maples and a great food source for many birds and small animals, especially squirrels. Seed dispersal begins in April and may last through June. Trees as young as 11 years old can produce viable seed. Silver maple seeds also require no stratification or pretreatment. They are capable of germinating immediately at maturity.

Silver maple is heavily planted as an ornamental in urban areas and in farmstead windbreaks across Minnesota. Its widespread popularity is due to its early, rapid growth. On the down side, its prolific, fibrous root system is notorious for invading and clogging underground drainage and water lines. Silver maple can be tapped for sap and will produce quality syrup. However, its sugar content is one of the lowest out of all the other maple species.

Did you know? – Silver maple, along with red maple, is one of the few tree species in Minnesota that seeds in the spring rather than the fall.



### 2019 Forestry Webinar Series

The University of Minnesota Sustainable Forests Education Cooperative (SFEC) has announced its 2019 webinar series. Each session includes a 45-minute presentation and live questions and answers.

There are two ways to participate: Watch live on your computer for a small fee or with others at a local broadcast site at no charge.

The university will record each webinar and post it on the SFEC YouTube channel. Recordings are typically available within one week of the live broadcast.

Continuing Education Credits: Continuing education credit information will be added as it becomes available.

#### **Upcoming Webinars:**

#### Minnesota's Changing Climate

**Date:** Tuesday, Feb. 12, 12-1 p.m. (Note: This date is different from the normal third Tuesday schedule)

**Speaker:** Kenny Blumenfeld, MN DNR State Climatology Office **Details and registration:** <a href="mailto:sfec.cfans.umn.edu/2019-webinar-feb">sfec.cfans.umn.edu/2019-webinar-feb</a>

# Structured Decision Making: An Approach to Solving Problems in Natural Resource Management

**Date:** Tuesday, March 19, 12-1 p.m. **Speaker:** Mike Larson, MN DNR

Details and registration: sfec.cfans.umn.edu/2019-webinar-mar

#### **Update on Invasive Plants in Minnesota's Forests**

Date: Tuesday, April 16, 12-1 p.m.

**Speaker:** Monika Chandler, MN Department of Agriculture **Details and registration:** <a href="mailto:sfec.cfans.umn.edu/2019-webinar-apr">sfec.cfans.umn.edu/2019-webinar-apr</a>

#### **Understanding Treaty Rights and Obligations**

Date: Tuesday, May 21, 12-1 p.m.

**Speaker:** Joseph Bauerkemper, University of Minnesota Duluth **Details and registration:** <u>sfec.cfans.umn.edu/2019-webinar-may</u>

#### **Treaty Rights and the Chippewa National Forest**

Date: Tuesday, June 18, 12-1 p.m.

**Speaker:** Doug Thompson, USFS and Andrea Brandon, The Nature Conservancy

Details and registration: sfec.cfans.umn.edu/2019-webinar-jun

## Oak Wilt: Biology, Distribution, and Management Approaches

Date: Tuesday, July 16, 12-1 p.m.

**Speaker:** Jennifer Juzwik, USFS-NRS, Laura Reuling, WI DNR, and John Lampereur or Ben Walker, CNNF

Details and registration: sfec.cfans.umn.edu/2019-webinar-jul

And five more webinars August through December, 2019. Details to be announced soon.

#### How to tune in:

Register here, https://www.regonline.com/registration/Checkin. aspx?EventID=2537796, to watch on your own computer. The cost is

\$50 for the entire 2018 series or \$20 for each individual webinar. The university will send you connection instructions by email one week in advance and again the day before the webinar. Please note that if you are registering just before or during the webinar, you will experience a delay in receiving the connection instructions.

#### **Broadcast sites:**

You may also watch for no charge (and without registering) at a local broadcast site. Other broadcast sites may be added in the future; check online for updates.

Cloquet: Cloquet Forestry Center, 175 University Rd., Cloquet MN 55720. Contact Madison Rodman, sfec@umn.edu or 218-726-6403.

**Crookston:** 205 Owen Hall on the University of Minnesota – Crookston campus, 2900 University Ave., Crookston, MN 56716. Contact Phil Baird, pbaird@umn.edu or 218-281-8130.

**East Bethel:** Cedar Creek Ecosystem Science Reserve, 2660 Fawn Lake Drive NE, East Bethel, MN 55005. Contact Caitlin Barale Potter, <u>caitlin@umn.edu</u> or 612-301-2602.

**Ely:** Vermilion Community College, 1900 East Camp Street, Ely, MN 55731. Contact Rita Koch, <u>r.koch@vcc.edu</u> or 218-235-2160.

**St. Paul:** Green Hall, Room 19, UMN St. Paul campus, 1530 Cleveland Avenue North, St. Paul, MN 55108. Contact Eli Sagor, <a href="mailto:esagor@umn.edu">esagor@umn.edu</a> or 218-409-6115 or Matt Russell, <a href="mailto:russellm@umn.edu">russellm@umn.edu</a>

To learn more, visit sfec.cfans.umn.edu/2019-forestry-webinar-series

# Would you like a healthy forest?



# What are your goals for your private woodlands?

- Income from timber?
- Improved wildlife habitat and water quality?
- Reduced fire or disease risk?

**Call Before You Cut** is a free service offered by the Minnesota Forestry Association to help private landowners manage their woodlands to meet their individual goals.

Call 1-218-879-5100 for a FREE, no-obligation packet of information about timber harvest on private lands, factors to consider, and helpful resources to manage a timber sale. MFA will set up a free two-hour visit with a forester to walk your land and discuss your site's unique needs and opportunities.

This program is funded in-part by a grant from the Minnesota Department of Natural Resources.

### Tax Tips for Forest Landowners for the 2018 Tax Year

By Dr. Linda Wang, National Timber Tax Specialist, USDA Forest Service

The Federal income tax provisions that apply to timber have changed for the 2018 tax year from the December 2017 new tax legislation. To help family timber owners, foresters, and their tax preparers in filing their 2018 tax returns, this bulletin provides income tax guidance that is current as of September 30, 2018.

#### **Timber Property Types**

It's important to recognize that the tax treatments vary significantly for different types of properties. You must make a determination on your property type each year. Your timber may be classified under one of the following three types: (1) personal-use property (mainly for personal enjoyment vs. for profit); (2) an investment property (mainly for generating profit from growing timber or asset appreciation); or (3) a business property (with regular, active, and continuous profit-making timber activities to qualify). Businesses are subject to passive loss rules (i.e., losses from a passive business cannot be used to offset nonpassive income such as wages). In other words, deductions from a passive business may be denied for the year (when there's no income of the passive source). A passive activity is one in which you do not materially participate, mainly based on the number of hours you participate in the business. Also, your timber may be considered a hobby if it is not engaged for profit. Losses from hobby activities are generally not deductible.

**Example 1:** Mr. Henderson owns a 57-acre tree farm where he manages timber primarily for profit. He reports his timber as an investment.

#### **Deductions of Timber Expenses and Taxes**

For timber owned as a business, if you are "materially participating" in the business, the timber expenses are fully deductible on Schedule C of Form 1040. These expenses may include fees paid for forester, attorney, or accountant, precommercial thinning, firebreak maintenance, overnight travel, vegetation-competition control, insects, disease, and fire control, and depreciation from equipment used. For timber held as an investment, timber expenses (along with certain other "miscellaneous itemized deductions") are no longer deductible, starting in 2018 through 2025 (Public Law 115-97).

**Example 2:** Ms. Smith owns a 50-acre property as an investment. Her 2018 timber expenses of \$1,000 is not deductible.

State and local property taxes on timber investment property are deductible on Schedule A. Alternatively, you may elect to treat these taxes as part of the timber costs (i.e., as "carrying charges") and deduct them upon timber sales. Property taxes paid in a trade or business are deductible on Schedule C. Severance and yield taxes paid are deductible from the timber harvests.

#### **Timber Sales and Reporting**

To be eligible for the beneficial long-term capital gains, you must own the standing timber held as an investment for more than 1 year before the sale (inherited timber is automatically considered long-term). Timber sale expenses are deductible from the sale proceeds. Report the sale of standing investment timber on Form 8949 and Schedule D.

**Example 3:** Ms. Johnson sold hardwood standing timber she inherited 10 years ago for \$12,000. The timber is an investment for her. Assuming the selling expense was \$500 and the timber depletion (see topic below) was \$4,000, she will report \$7,500 (\$12,000 - \$4,000 - \$500) as a long-term capital gain on Form 8949 and Schedule D.

**Example 4:** Assuming the same facts as above in Example 3, except that the taxpayer is classified as timber business. In this case, the gain of \$7,500 would qualify as a capital gain.

However, if the business taxpayer cut his timber (or had "a contract right to cut" the timber) to sell or to use in his trade or business, different rules apply. Under this sales method, capital gain treatments (Sec. 1231 gain) are available when the taxpayer has owned such timber for more than 1 year and elects to treat the cutting as a sale. The election is made on Form T, Part II.

**Example 5:** Mr. Jones is a logger and manages his Douglas fir timber as a business. He cut his timber himself and delivered and sold the logs to a mill for \$20,000. Assuming the fair market value (FMV) of the standing timber on January 1, 2018, was \$15,000, and his timber depletion (see below) was \$2,000, under Sec. 631(a) election, gains of \$13,000 (\$15,000 - \$2,000) from standing timber are capital gains, and the \$1,000 (\$20,000 - \$15,000 - \$4,000 cut-n-haul cost) from the sale of felled timber is ordinary income.

#### **Timber Basis and Depletion Deduction**

Generally your timber basis is the amount you paid for it (if you purchased the property). For inherited property, it is the timber's fair market value on the decedent's date of death.

**Example 6 (a):** Six years ago, Mr. Forrest inherited a tract of timberland. A professional appraisal had retroactively established the timber basis as of the date of death, which consisted of \$16,000 for 80 thousand board feet (MBF) of pine sawtimber and \$5,000 for 250 cords of pine pulpwood.

Timber depletion is a deduction against the timber basis upon timber sale.

**Example 6(b):** Mr. Forrest sold 50 MBF of sawtimber. His depletion was \$10,000 (\$16,000 of total timber basis ÷ 80 MBF of total volume x 50 MBF of tim ber sold).

#### **Timber and Landscape Tree Casualty Loss**

Depending on the type of properties affected, loss of

timber and landscape trees due to a casualty event such as hurricane, fire, earthquake, tornado, or hail or ice storms may be tax deductible. For timber held as an investment or a business, the loss deduction is the smaller of the adjusted basis of timber and the difference of the FMV 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 7: Mr. Brown owned a woodland as an investment. A professional appraisal documented a \$5,000 timber loss from hurricane damage. Assuming his timber basis was \$1,000, the amount of casualty loss deduction would be limited to \$1,000.

For 2018 landscape tree loss at a private residence, the deductible casualty loss would be limited to federally declared disasters.

#### **Installment Sales**

Using Form 6252, a taxpayer may defer taxes by spreading the gain from the property sale over 2 or more years.

**Example 8:** Mr. Davis sold \$10,000 of timber (\$7,500 after deducting timber depletion and sale expenses). His gross profit percentage was 75 percent (\$7,500  $\div$  \$10,000). The buyer paid him \$6,000 in 2018, and he took a note payable in 2019. Report a \$4,500 gain (\$6,000 x 75%) for 2018. Interest charged on deferred payments is ordinary income.

#### **Reforestation Costs**

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

Example 9: Mr. and Mrs. Lee incurred \$17,000 to replant their property in 2018. They deduct \$10,000, plus 1/14th (\$500) of the remaining \$7,000 in 2018 for a total deduction of \$10,500. For 2019–2024, they will deduct 1/7th (or \$1,000) of the \$7,000. In 2025, they will deduct the last 1/14th (or \$500). Report the deduction as an adjustment to gross income on the front of Form 1040 for investment, or Schedule C for business. Elect to amortize on Form 4562. Also, attach a statement to the return showing the date, location, and amount of the expenditure.

# Depreciation, Sec. 179 Expensing and Bonus Depreciation

For timber held as an investment or a business, you may take depreciation on the assets used (for example, tractor, logging equipment, bridge, culvert, fence, or temporary road). Land is not depreciable. Also, business taxpayers may elect to deduct up to \$1,000,000 for qualifying property in 2018, subject to \$2,500,000 annual phase-out and business taxable income limitations (Sec. 179 expensing). Also, eligible taxpayers may take a bonus depreciation equal to 100 percent of the cost of qualifying property.

#### **Net Investment Income Tax**

Timber sales from an investment or passive business may be subject to a 3.8-percent net investment income tax for single taxpayers with adjusted gross income (AGI) over \$200,000 (or \$250,000 for couples).

**Example 10:** Mr. and Mrs. McDonald sold investment timber at a \$40,000 gain. Assuming their AGI was \$270,000, the lesser of the timber gain or \$20,000 (\$270,000 - \$250,000 threshold) are subject to the 3.8-percent tax (\$760 tax).

#### **Cost-Share Payments**

You may exclude part or all of a qualified cost-share payment you received from your income if it was used for capital expenditure. Otherwise, report it as 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 11:** Mr. Hill received \$6,000 from CRP cost share for qualified capital expenditure in his timberland. If he had no income from the property in the last 3 years, he could exclude up to \$4,912 (( $$2.50 \times 100 \text{ acres}) \div 5.09\%$ ) from his income. The interest rate is from the Farm Credit System Bank. If he had \$9,600 of income from the property in the last 3 years, he could exclude up to \$6,287 (( $10\% \times ($9,600 \div 3)$ )  $\div 5.09\%$ ). Attach a statement to the tax return describing the cost-share program and the exclusion calculations.

#### Filing Form T (Timber)

Form T (Timber), Forest Activities Schedule, is required if you claim a timber-depletion deduction, sell cut products in a business (under Sec. 631(a)), or sell outright business timber. However, you are not required to file if you only have occasional timber sales (one or two sales every 3 or 4 years).

#### **Conservation Easement**

Donation of a qualified conservation easement are tax deductible. 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 amount of donation over the 50- or 100-percent limit may be carried forward for 15 years.

#### **Like-Kind Exchanges**

The tax deferral rules for like-kind exchanges after December 31, 2017, apply only to exchanges of real property not held primarily for sale. It no longer applies to personal property.

### **Upcoming Events**

Find more events, and more information on these events, at the MFA website, <u>www.MinnesotaForestry.org</u>,or by calling MFA at 218-879-5100.

## Understanding Minnesota's Changing Climate Webinar: Tuesday, Feb. 12, 12-1 p.m.

### Coyote Moon: Snowshoe by the Light of the Moon

Maplewood Nature Center

Tuesday, Feb. 19, 6:30-8 p.m.

Discover a few pointers about how to live together with Wily coyote. Appropriate for ages seven and up. Fee: \$5 per person; prepay by Sunday, Feb. 17. Activity No. 16341.

#### **Native Seed Treatments for Beginners**

Maplewood Nature Center

Saturday, Feb. 23, 2-3:30 p.m.

Try three different strategies to increase seed germination; then bring seeds home for your yard. Bring a small, sturdy cardboard box, at least 8  $\frac{1}{2}$  x 11 inches. Children ages 14 and up are also welcome to attend with an adult. Fee: \$6 per person; prepay by Monday, Feb. 18. Activity No. 16342.

## Owl Hoot-Along, Nature Family Fun with ECFE Maplewood Nature Center

Saturday, Feb. 23, 10-11:30 a.m.

This class is offered at the Maplewood Nature Center in collaboration with Early Childhood and Family Education (ECFE) staff. Fee is \$5 per child per class. To register, contact ECFE: 651-702-8411 or register online at www.isd622.org/ecfe. Activity No. 16343. Appropriate for children birth to five years, before Kindergarten.

# Maple Syrup Production 101 for Landowners Saint John's Outdoor University, Collegeville, Minn.

Saturday, March 9, 9 a.m. to 12 p.m.

Have you ever wanted to try making maple syrup at home? Participants in this class will learn how to identify sugar maple trees in winter, tap a tree, and collect and cook sap to the finished product. Fee: \$10 for Outdoor U members and Avon Hills landowners; \$20 for all others. For more information, visit <a href="mailto:csbsju.edu/outdooru/events/landownerlearning">csbsju.edu/outdooru/events/landownerlearning</a>.

### Structured Decision Making

Webinar: March 19, 12-1 p.m.

Speaker: Mike Larson, Supervisor and Decision Analyst, Forest Wildlife Research, MN DNR, Grand Rapids. Structured decision making (SDM) is a flexible and robust approach to making difficult choices. This presentation will provide an overview of SDM, including the five main components of every decision, and examples of its application in managing natural resources, primarily wildlife. Cost: \$20 per webinar or \$50 for the entire 2019 series. To register or for more information, visit sfec.cfans.umn.edu/2019-webinar-mar.

#### Small UAS in Forestry and Land Management

Cloquet Forestry Center, Cloquet, Minn.

Date: Wednesday, April 3



1111 Cloquet Ave. Suite 7 Cloquet, MN 55720

www.MinnesotaForestry.org

Change Service Requested

#### More information coming soon: 2019 Gathering Partners Annual Conference

The Gathering Partners annual conference brings together people from all corners of Minnesota to learn about our state's natural resources. The conference is hosted jointly by University of Minnesota Extension program teams for Forestry, Aquatic Invasive Species, Minnesota Master Naturalist, and Citizen Science. The 2019 conference will take place May 17-19 in Willmar, Minn. To learn more, visit gatheringpartners.umn.edu/

Workshop leader: Dan Heins, UMN Remote Sensing Lab. This workshop is designed to introduce unmanned aircraft system (UAS) technology with a focus on natural resource applications in forested landscapes. Cost: \$75 SFEC members, \$40 students, \$140 others. Register for the workshop: <a href="regonline.com/registration/Checkin.aspx?EventID=2549155">regonline.com/registration/Checkin.aspx?EventID=2549155</a>.

# It's Your Legacy: A Landowner's Guide to Conservation-Based Estate Planning Saint John's Outdoor University, Collegeville, Minn. Saturday, April 13

Having a shared vision for your property will help guide your decisions around the legal tools used to pass land on to the next generation. Explore the communication process with your family and develop a shared family vision. You will also have the opportunity to discuss with an attorney how you might use different estate planning tools including wills, trusts, and limited liability companies to achieve your goals. For more information, visit csbsju.edu/outdooru/events/landownerlearning.