



2022 FAMILY FOREST LANDOWNERS & MANAGERS CONFERENCE (LIVE!)

That's right folks! This year's Conference is back, alive and in person! Save the date March 27-29 for the big event in Moscow at the Best Western Plus University Inn. The Conference theme is: "GETTING THE JOB DONE" with sessions tackling big questions like "Wildfire: Managed, Prescribed, or Full Suppression"; "Who Will Do the Work on My Forest?"; "Circle of Stewards - Land Use"; and "Legal Issues".

A total of 24 presenters, including names like Paul Hessburg, Dennis Becker, Frank Carrol, Charley McKetta, Chris Town, Mark Boyle, Heather Heward, Regan Plum, Jeff Lau, and others have lots of information we can benefit from.

This conference serves as the annual meeting venue for the Idaho Forest Owners Association, the Inland Empire Society of American Foresters, and the Idaho Tree Farm Program. If you are a member of any of these great forestry-related organizations, or would like to find out more about them, the FFL&MC is a must for you!

For those of you who just can't get yourselves to Moscow for all the camaraderie, networking, fun, meetings, and activities, there is a *virtual registration* option so you can

obtain some of the valuable information discussed during the two days of many excellent presentations.

As you have come to expect, lunches, lots of refreshments, door prizes, the amazing Silent Auction, and the big Raffle will all be a part of the Conference, but these events will only be conducted for onsite attendees so, as Monty always said, "Come on down!"

Sunday afternoon at the Conference offers more events! A tour of the new UI ICCU Arena featuring its mass timber construction is available for Conference goers, as well as the "Get Acquainted" Social, jointly sponsored by IESAF.

Also on Sunday a "TIES TO THE LAND - Your Family Forest Heritage" workshop is offered to help families with the orderly generational transition of their valuable family land and other assets.

Mail-in Registration brochures for all events are included with this issue of your IFOA Newsletter. Be sure to register early and make lodging reservations early also. An online registration is available at www.idahoforestowners.org.

The deadline to avoid late fees is: Monday, March 21, 2022.

Don't miss it! SEE YOU THERE!

IN THIS ISSUE	page:
<i>2022 FFL&MC</i>	1
<i>Meet-a-Member: Charley McKetta, Moscow</i>	2
<i>Forest Misconceptions</i>	3
<i>Coming Events, New Members</i>	4
<i>Idaho Forest Protection Budget Proposal</i>	5
<i>Allen R. Banks</i>	6
<i>2021 Tax Tips for Forest Owners</i>	7-10
<i>CharBoss</i>	11
<i>Open Range</i>	12
<i>Log Market Report</i>	13
<i>The Board Walk, NWW Editor Search</i>	14
<i>IFOA Handy Items</i>	15

2022 IFOA OFFICERS

- President – J. Frank Morado
Priest River - 425-238-0756
- Vice Pres. – David A. Easley
Priest River - 208-437-5373
- Treasurer – Madeline David
Athol - 208-683-3168
- Secretary – Marianna J. Groth
Kingston - 208-682-3091
- Executive VP – Marrion N. Banks
Athol - 208-755-8168

MEET-A-MEMBER: CHARLES W. (CHARLEY) MCKETTA, MOSCOW

Charley McKetta is an emeritus professor of Forest Economics at the University of Idaho. With that 25 years of service, Charley's resumé is a dignified inventory of certifications, academic experience, and professional expertise. A distilled description of his career might read like this: 'Natural resource micro-economist with 40 years of experience in behavioral research, natural resources management, optimization analyses & extension.' As impressive as that is, there's more to us than our titles and achievements, so I asked Charley to share with us what helps him find balance in a life steeped in academics.



Family trips to real forests gave Charley tree dreams beyond his Texas scrub live oak and juniper beginnings. Initially he trained in forestry for a Forest Service career and was lucky to get assigned to a large Arizona horse district. There was still a lot of scrub, but also majestic ponderosas to ride in. However, Charley tended to ask questions that went beyond the hefty USFS manual, and that searching led him back to the academic world where he found the freedom to be curious.

While working on his PhD at the University of Washington, Charley bought 20 acres of neglected Doug-fir and western redcedar on the Olympic Peninsula. It is one thing to talk and theorize about forests and yet another to put boots on the ground and arms around the boles. People who can - do. And people who can't - teach. Yes, it's a folk wisdom, but perhaps grounded in a truth that Charley wanted to avoid. His hard-working weekends taught him that the forest is much more challenging and requires a robust practical skill set that would not be fostered by academic abstractions. Experiencing the two together became a counterpoint of extremes for Charley; to him it felt whole - the source of balance in a symbiosis.

When the University of Idaho hired Charley as a forestry professor, he began looking for opportunities to relocate his dual interests. During the economic bust of the early eighties, he discovered a family clay mining property considered unsellable. Latah County clay lands had been pit mined, until the included town of Nora died in 1907. What became Nora Creek Forest was the perfect challenge; cheap, beat up, cut-over, and unlovable, but simmering with potential. Charley worked closely with a local logger and spent several years in sanitation, restoration, and "low-grading". Even though his first harvest was mostly pulped or burned, the few sawlogs paid off his bank loans. He afforested ridges of sub-marginal wheat, built a permanent road network, continued the "low-grading," and along the way acquired a few neighboring parcels. Now, at almost 500 acres, each has Charley's personal touch (with help from a lot of real foresters and loggers). For the last two decades he has averaged about 400 hours a year doing the hands-on tasks that create balance and connection. The work had been shared by his kids and foster kids as they grew up in a forestry setting.

Charley is slowing down but still tries to maintain symmetry to his purpose. His consulting work allows him to keep his boots on the ground at Nora Creek Forest. There are miles of roads needing ditching and grading, harvest cycles being planned, habitats left to improve, and many guests who might still enjoy walking (or snowshoeing or skiing) with Charley through his forest.

And oh, yes! IFOA members recently elected Charley to our Board of Directors for the 2022-2024 term.

by Jill Buckland, IFOA Member

TWO MISCONCEPTIONS ABOUT FORESTS

As this winter progresses you might start to hear the buzzing of chainsaws and the thrum of skidders in the woods, logs piling up by the side of the road. You might see a forest that you know and love change; the forest floor dotted with bright-topped stumps and scattered with the tops and branches of trees.

Good forest management is more than just cutting valuable trees: it seeks to be regenerative, to improve conditions for wildlife, to make forests more resilient in a changing climate, to protect biodiversity, to benefit our communities and future generations. The ability to tell healthy forests from unhealthy forests - and responsible forest management from irresponsible forest management - is unintuitive to most people. It's not something we're born with - it's something we need to develop. As such, we sometimes evaluate the health of our forests and the quality of forest management based on a couple misconceptions.



The first common misconception is that forests should look neat and tidy. Nothing could be further from the truth: forests which are resilient and adaptive in a changing climate, which provide diverse habitat for wildlife, which clean our air and our water, which sequester and store carbon, often defy our sense of order and aesthetics. Features that look “messy” to most people - like dead wood on the forest floor, dead-standing trees, big, old declining trees, an irregular gap-filled canopy and pockets of young trees and shrubs - fundamentally support the expansive web of life that is a forest. This doesn't mean that any messy forest is good (a forest which has been poorly-managed will probably also look messy) but it does mean that a forest isn't unhealthy because it looks messy.

The second misconception about forests is that they never change. Because trees grow so slowly and live such a long time, it's tempting to think that forests are defined by their stability, their ability to resist change. In reality, forests are dynamic, always changing, and they are defined by their resilience - their ability to stay healthy while they change. As much as the death of trees may seem sad or scary, it is a normal, natural, and even beautiful, part of how forests work.

Following forest management, as with a natural disturbance, the forest will look and feel different. When I manage forests I embrace the messiness and the dynamism, telling loggers to leave treetops and limbs un-lopped, to leave dead trees in the woods, to create gaps of different shapes and sizes to encourage the development of different sizes, ages and species of trees. The result can be jarring: a tidy forest turned untidy, a familiar forest made different. Even if you know that healthy forests are messy and dynamic, as you walk through a freshly-managed forest next spring it may be hard to understand how this could ever be part of something beautiful.

While you can appreciate some of the benefits of forest management, like local renewable resources, right away, the ecological benefits take time to reveal themselves. Forest managers may rely on natural regeneration rather than planting trees, and so - as in a forest following a windstorm - there is a lag between a disturbance and when its benefits are realized. This lag can be a stressful time, and so in the years following management we need to remind ourselves to be patient, to let the forest's natural resilience work.

This past summer, I walked through an area managed three winters ago. In July the area was exploding with life, green filling every space. Raspberry and blackberry canes looped around young trees, goldenrods and asters blooming in yellow and purple. Birds nested in the thick understory and dove through canopy gaps, catching insects on the wing. Salamanders wriggled into rotting wood as the trees above them reached their limbs up into the blue sky.

Of the many lessons that forests can teach us, cultivating patience and equanimity are perhaps two of the most important. Like many of the best things in life, forests and forest management are complex and nuanced, and learning to appreciate them takes time.

except from Ethan Tapper, Chittenden Co. Forester, Vermont Dept. of Forests, Parks & Recreation

COMING EVENTS

FEBRUARY 2022

IFOA Board Meeting

Coeur d'Alene, Tues., 2/8/2022
evpifoa@gmail.com

Managing Douglas-fir Beetles with Pheromones

Online, Thursday 2/10/2022
www.uidaho.edu/extension/forestry

Identifying Idaho's Trees

Sandpoint, Thursday, 2/17/2022
www.uidaho.edu/extension/forestry

Idaho Lands Resource

Coordinating Council (ILRCC)
Sandpoint, Wed.-Thu., 2/23-24/2022
www.idl.idaho.gov

Landscaping for Fire Prevention

Sandpoint, Thursday, 2/24/2022
www.uidaho.edu/extension/forestry

MARCH 2022

Inland Empire Reforestation Council
Coeur d'Alene, Tues., 3/1/2022

Inland Empire Tree Improvement
Cooperative (IETIC)

Coeur d'Alene, Wed., 3/2/2022
www.regpack.com/reg/2022IETIC

IFOA Board Meeting

Coeur d'Alene, Tues., 3/8/2022
evpifoa@gmail.com

LEAP Update

Lewiston, Tuesday, 3/8/2022
www.uidaho.edu/extension/forestry

LEAP Update

Coeur d'Alene, Wed., 3/9/2022
www.uidaho.edu/extension/forestry

LEAP Update

Bonnors Ferry, Thurs., 3/10/2022
www.uidaho.edu/extension/forestry

Identifying Idaho's Trees

Post Falls, Saturday, 3/12/2022
www.uidaho.edu/extension/forestry

Planning Forest Stewardship

Spirit Lake/Blanchard, Sat., 3/19/2022
www.uidaho.edu/extension/forestry

International Day of Forests

Monday, March 21, 2022
www.un.org/en/observances/

Successful Tree Planting

Post Falls, Friday, 3/25/2022
www.uidaho.edu/extension/forestry

Successful Tree Planting

Bonnors Ferry, Sat., 3/26/2022
www.uidaho.edu/extension/forestry

"Ties to the Land" Workshop

Moscow, Sunday, 3/27/2022
www.idahoforestowners.org

FAMILY FOREST LANDOWNERS & MANAGERS CONFERENCE

Moscow, Mon.-Tues., 3/28-29/2022
www.idahoforestowners.org

APRIL 2022

Landscaping for Fire Prevention

Post Falls, Saturday, 4/9/2022
www.uidaho.edu/extension/forestry

IFOA Board Meeting

Coeur d'Alene, Tues., 4/12/2022
evpifoa@gmail.com

Logger Education to

Advance Professionalism (LEAP)
Post Falls, Tue-Thur, 4/19-21/2022
www.uidaho.edu/extension/forestry

Idaho Arbor Day/Earth Day

Friday, April 22, 2022
www.arborday.org/states

Backyard Forests

Post Falls, Saturday, 4/23/2022
www.uidaho.edu/extension/forestry

Logger Education to

Advance Professionalism (LEAP)
Moscow, Tue-Thur, 4/26-28/2022
www.uidaho.edu/extension/forestry

Tree Planting Workshop/

Pitkin Nursery Tour

Moscow, Friday, 4/29/2022
www.uidaho.edu/extension/forestry

MAY 2022

IFOA Board Meeting

Coeur d'Alene, Tues., 5/10/2022
evpifoa@gmail.com

Identifying Idaho's Trees

Moscow, Wednesday, 5/11/2022
www.uidaho.edu/extension/forestry

Idaho State Forestry Contest

Careywood, Thursday, 5/12/2022
www.idl.idaho.gov/forestry

Ten Acres & A Dream

Saint Maries, Sat., 5/14/2022
www.uidaho.edu/extension/forestry

IFOA WELCOMES THESE NEW MEMBERS:

Jacob Armstrong, Hayden ♦ Mark Dryden, Post Falls
Janet Erickson, Hayden ♦ Michael & Judith Groat, Coeur d'Alene
Patricia Hartzell, Moscow ♦ Daryl Jenkins, Hauser
John Levanduski, Athol ♦ Mary Nickol, Coeur d'Alene
Terry Snyder, Bonnors Ferry

IDAHO CONFRONTS CLIMATE CHANGE WITH MONEY TO PROTECT FORESTS

Increasingly destructive Idaho wildfires that the state's Republican governor blames in part on climate change have resulted in him proposing a budget adding more firefighters and \$150 million for future firefighting costs. Gov. Brad Little included the money in his proposed budget to start the 2022 legislative session. "We talk about this a lot at the Western Governors' (Association)," said Little, who chairs the group composed of 19 governors and leaders of three U.S. territories, "about the deterioration of the resilience of the forest because of climate change."

His budget includes a 21% general fund increase of \$1.5 million for the Idaho Department of Lands (IDL) to hire eight fire engine bosses, three fire management officers and more on-the-ground firefighters. The department's total budget, which also includes a \$10 million boost in federal money, would increase by just over 21%, to \$80.6 million. IDL is responsible for handling fire protection on 9,800 square miles of state, federal and private land. It had one of its worst wildfire seasons in 2021 with some 225 square miles burned, six times the 20-year average and costing some \$75 million.

The \$150 million in Little's budget recommendation is coming from the state's \$1.9 billion budget surplus. It's prepaying the state's next five years of fire suppression costs, which typically average \$30 million a year. Little, a rancher, chairs the Idaho Land Board that directs the IDL in managing about 3,900 square miles of state-owned land. The land generates money mainly for public schools, and primarily through timber harvest. State forestry officials have turned to new strategies to prevent wildfires to protect state forests. "The way we're managing our state lands is different than we did even 10 years ago," Little said in a news conference after his State of the State address. "We know how many trees per acre, what the mix needs to be, so that we can as effectively as possible protect them." Scientists say climate change has made the West much warmer and drier in the past 30 years and will continue to make weather more extreme and wildfires more frequent and destructive.

In Idaho, a combination of drought, hot weather, insect infestations and wildfires have been problems in state forests in recent years. "Most experts agree extreme fire seasons are likely the new norm," Dustin Miller, IDL Director, said in an op-ed released on the same day as Little's State of the State address. "Alongside this in-



In this Aug. 7, 2019, photo a firefighter watches flames from the Nethker Fire engulf trees at Payette National Forest near McCall. (U.S. Forest Service photo)

creased fire risk, Idaho is growing with more people living near and recreating on forests and rangelands. Unfortunately, with growth comes even more unwanted human-caused wildfires." Of the 408 wildfires the state fought in 2021, 254 were started by humans and 154 by lightning. The state aggressively pursues those who start wildfires to get back firefighting costs, with money recovered in recent years ranging from \$250.00 to \$2.5 million. "We investigate every fire," said IDL spokeswoman Sharla Arledge.

ALLEN R. BANKS



It is with great sadness that we must report the passing of IFOA Director Allen R. Banks on January 10, 2022. Allen was a great asset to the guidance and governance of IFOA. He cheerfully volunteered and helped IFOA accomplish a wide variety of tasks whenever asked. His composure was always quietly calm and his well-considered responses to issues at hand were courteous and encouraging.

Our thoughts and prayers are with the Banks family in their time of grief and sorrow. Allen will be remembered and missed by all of us who knew him.

Condolences may be sent to:

<https://lakeviewfuneral.com/obituaries/allen-banks/424/>
Or to: Waterfowl Farm, 1461 Road 22, Athol, ID 83801-9617

Contact information for family forest owner interests:

<u>Organization</u>	<u>Telephone</u>	<u>E-mail</u>	<u>Website</u>
Idaho Forest Owners Association	755-8168	evpifoa@gmail.com	www.idahoforestowners.org
Idaho Forest Stewardship Program	666-8632	amorrow@idl.idaho.gov	www.idl.idaho.gov
Idaho Tree Farm Program	437-4820	admin@idahotreefarm.org	www.idahotreefarm.org
National Woodland Owners Assoc.	800-476-8733	argow@nwoa.net	www.woodlandowners.net

*From the same people who brought you the
JD Lumber sawmill... we bring you:*

JD Forest Management

A full service forestry consulting firm

*Give Jake a call today and we can
get you a free evaluation and quote
for your forestry project!*

Jake Weimer
208-610-4425
Jake @ jdforestmanagement.com

- *Forest Management Plans*
- *Tree Planting*
- *Pre-commercial Thinning*
- *Logging Management*
- *Timber & Land Valuation Appraisals*
- *You name it!*

www.jdforestmanagement.com

*Foresters: Shane Hoover, Thomas
Luckey, Caleb Joslin, Van Smith*

TAX TIPS FOR FOREST LANDOWNERS FOR THE 2021 TAX YEAR

As a private forest landowner, you might start to think about timber taxes only after having a timber sale. However, there can be tax implications of each timber activity you conduct. Generally, all income received is taxable unless the tax law excludes, and nothing is deductible unless a provision allows it. Understanding the forestry specific tax provisions and how the general tax rules apply to your forestry activities can help lower your overall taxes through careful tax planning.

The “tax tips” provided in this publication are intended to assist forest landowners and their tax advisors in preparing their 2021 Federal income tax returns. It can also help plan for future years. This material is for information and educational use only and is not intended as financial, tax, or legal advice. Please consult with your tax advisor concerning your particular tax situation. The information is current as of December 15, 2021.

KNOW THE TAX CLASSIFICATION OF YOUR FOREST OWNERSHIP

It is critical to know the classification of your forest ownership. The classification has implications on applicable tax rates, deduction rules, and filing requirements. Your forest ownership could be classified as one of three general types:

- (1) **PERSONAL USE OR HOBBY.** Your primary purpose for owning the property is for personal enjoyment or hobby, rather than making a profit. Tax deductions are quite limited.
- (2) **INVESTMENT.** You have a profit motive for the property; however, your activities don’t rise to the level of a trade or business. This means one of your primary purposes for owning the property is to make money (such as income from timber sale or property appreciation), but the activity on the property is not continuous or regular. Tax deductions are relatively limited.
- (3) **TRADE OR BUSINESS.** You have a profit motive and forestry activities are conducted with continuity and regularity. Your participation in a business may be active or passive (determined on an annual basis). Active or “*material participation*” implies regular, continuous, and substantial activity. Otherwise, your participation could be considered passive and your ability to deduct losses would be more restricted.

Some farmers may own forests as a small part of their farming business and receive periodic income from timber sales. Tax rules for timber sales generally apply in these cases. In general, income tax provisions do not treat forestry as part of the farming business with a few exceptions.

The Internal Revenue Service (IRS) has specific factors to look to in determining whether an activity meets the for-profit test and the material participation test. Generally, more weight is given to objective facts than to a taxpayer’s statement in the determinations.

Example 1. You own a 40-acre forest property. Even if you occasionally visit the property to stay close to nature, you own the property primarily to generate a profit from timber sales in the future. You may classify your forest property as an investment for Federal income tax purposes.

UNDERSTAND TIMBER SALE INCOME AND RECOVERY OF TIMBER BASIS

Your tax classification and the method of selling timber largely determines the category (ordinary or capital) of your timber income, applicable tax rate, and tax forms. You pay taxes on the net, rather than gross, timber sale income. To find taxable net income, subtract the following from gross proceeds:

- Selling expenses (e.g., forester fees, appraisal, attorney).
- State severance, harvest, or yield taxes.
- Timber depletion allowance (or allowable timber basis).

SALE OF STANDING TIMBER

Usually, income from the sale of standing timber that has been owned for more than 1 year qualifies for the favorable long-term capital gains tax rate (0, 15 percent, or 20 percent - depending on your taxable income). Inherited timber automatically meets the long-term holding period requirement.

Example 2. In 2021, you sold your standing timber for \$20,000 using a lump-sum contract. Your sale expenses were \$2,500 and you paid yield tax of \$1,000. You have owned the timber as an investment for 10 years. You can subtract the \$2,500 selling expenses and the yield tax from the sale proceeds to get the net income of \$16,500 (\$20,000 - \$2,500 - \$1,000). The income qualified for long-term capital gains and can be reported on Form 8949 and Schedule D (Form 1040).

Personal-use and investment owners use Form 8949 and Schedule D (Form 1040) to report the sale if standing timber is sold under a lump-sum contract. Use Form 4797 (Section 1231 gains) and Schedule D (Form 1040) to report the sale if sold under a pay-as-cut contract.

Income from the sale of standing timber held in a trade or business (for sale or for use) could be treated as long-term capital gains. The applicable provision is Section 631(b) of the Internal Revenue Code (IRC). The timber must have been owned for more than 1 year before sale. Both lump-sum and pay-as-cut timber sales by a timber trade or business qualify. The potential tax benefits are three-fold: (1) The gain is taxed at the lower capital gains tax rate rather than the ordinary income tax rate; (2) It is not subject to self-employment tax; and (3) If the sale results in a loss, you can use it as an ordinary loss to offset your ordinary taxable income. Use Form 4797 (Section 1231 gains) and Schedule D (Form 1040) to report the sale. It is prudent to file Form T (Timber), “Forest Activities Schedule,” when you claim a deduction for depletion or allowable timber basis for the sale of timber held in a trade or business. See the discussion below for more information about Form T.

Example 3. In 2021, you sold the merchantable timber on a 100-acre timber property held in your business. The sale price was

(Continued on page 8)

TAX TIPS FOR FOREST LANDOWNERS (CONT.)

(Continued from page 7)

\$200,000, payable in full in cash on the effective date of the sale contract. Because you had owned the timber for more than 1 year before the sale, the lump-sum timber income is a Section 1231 gain and qualifies for long-term capital gains tax treatment.

SALE OF CUT TIMBER

In some cases, you may cut (or have it cut by someone) the timber owned in your trade or business (or held under a contractual right to cut) and sell the cut timber or products (or use them in your trade or business). To receive long-term capital gains tax treatment on the portion of income from holding the standing timber, you need to own such timber for more than 1 year and make a special “election.” An “election” is a choice that you make about your taxes, which you tell the IRS. Otherwise, all net income from the sale of cut timber would be taxed as ordinary income. You should make a Section 631(a) election by indicating on Part II of Form T and performing proper tax computation under the provisions of Section 631(a) and Section 1231. Once you have made a Section 631(a) election, it is not necessary to do it again in future years unless you revoke it with consent from the IRS.

The net income from the sale of cut timber includes two portions:

(1) Income from holding standing timber is treated as capital gains if the Section 631(a) election is made. It is the difference between the adjusted basis of the standing timber and its fair market value (FMV) on the first day of your tax year in which it is cut.

(2) Income from cutting and selling timber products is ordinary income. It is determined by subtracting the FMV of the standing timber on the first day of the tax year and selling expenses from the sale price of the cut timber or processed timber products.

Example 4. You hired and directed a logger to cut your timber and sell the logs to a mill you specified for \$20,000. You had owned the timber for more than 1 year before the sale. You paid the logger \$4,000 for cutting and hauling the timber. The FMV of the standing timber on January 1, 2021, was \$15,000, and your timber depletion (see below) was \$2,000. If you made a Section 631(a) election, an amount of \$13,000 (\$15,000 - \$2,000) would be treated as long-term capital gains, and \$1,000 (\$20,000 - \$15,000 - \$4,000) as ordinary income.

TIMBER BASIS AND DEPLETION ALLOWANCE

To figure net gain or loss on a timber sale or exchange (or casualty or theft loss, or gifting), you need to determine your adjusted basis in the timber. Timber basis is generally the amount of capital investment in your timber for tax purposes. It starts from the original basis, increases as you make capital improvements or capitalize expenditures, and decreases as you deduct timber depletion or allowable timber basis upon a sale, exchange, or other disposition of the timber. The adjusted basis is the costs after the adjustments. Timber basis is set up by timber account, which contains separate entries for value and quantity (volume/weight).

Example 5. You bought a tract of pine plantation for a total of \$33,000 (2,000 tons of pulpwood), including purchase price and other associated expenses. Assume the FMVs of the land and timber were \$10,000 and \$20,000, respectively. To figure out the original basis of each property, you allocated the total acquisition costs proportionally among the land and the timber based on their FMVs. Therefore, the original basis for timber was \$22,000 [= \$33,000 x (\$20,000 / \$30,000)]. The basis for the land was \$11,000.

Original basis depends on how you acquired the property. If the forestland was purchased, the original timber basis is the amount of your total acquisition costs allocated to the timber. If the property was inherited, timber basis is its FMV on the decedent’s date of death (or alternate date). If the property was received as a gift, the basis is the donor’s basis plus the gift tax paid by the donor when the FMV of the property at the time of the gift is equal or greater than the donor’s adjusted basis.

“Timber depletion allowance” and “allowable timber basis” refer to deduction of a portion of basis from the net proceeds of a timber sale. The allowed deduction is based on the portion of the timber that was sold. It is used to recover your investment in timber when you sell or otherwise dispose of the standing timber. Timber depletion is not allowed for timber cut for personal uses.

Example 6. You sold 500 tons of sawtimber and 3,000 tons of pulpwood on a tract held as an investment. Your timber account contained 1,000 tons of sawtimber (\$10,000 basis) and 6,000 tons of pulpwood (\$6,000 basis) before the sale. The depletion unit was \$10/ton (\$10,000 / 1,000 tons) for the sawtimber and \$1/ton (\$6,000 / 6,000 tons) for the pulpwood. Your allowable basis for the timber sale was \$8,000 (500 tons × \$10/ton + 3,000 tons × \$1/ton).

OTHER TAX ISSUES RELATED TO TIMBER SALE

NET INVESTMENT INCOME TAX (NIIT). If you hold standing timber as an investment or a passive business activity, you may owe an additional 3.8 percent tax on the sale income. NIIT applies if modified adjusted gross income (MAGI) is over a stated threshold (\$200,000 for single taxpayer and \$250,000 for married couples filing jointly).

FORM 1099-S. After a lump-sum or a pay-as-cut standing timber sale, you should expect to receive from the buyer (e.g., logger, mill, and broker) a copy of Form 1099-S, “Proceeds from Real Estate Transactions.” Corporate and high-volume business sellers are exempt.

FORM T. You are required to file Form T if you do any of the following:

- Claim a timber-depletion deduction.
- Sell cut products in a business (under Section 631(a)).

(Continued on page 9)

TAX TIPS FOR FOREST LANDOWNERS (CONT.)

(Continued from page 8)

- Sell standing timber held in a trade or business in a lump sum (under Section 631(b)).

However, Form T is not required if you only have occasional timber sales (1 or 2 sales every 3 or 4 years). It is good practice to keep as part of your records.

INSTALLMENT SALE. In some cases, it may be to your advantage to receive payments from a timber sale over 2 or more tax years. An installment sale (under a lump-sum contract) makes this possible. Income from the sale is prorated and recognized when received. You must treat part of each payment as interest and report as ordinary income.

TAKE ADVANTAGE OF THE REFORESTATION TAX INCENTIVES

You may deduct up to \$10,000 of qualifying reforestation expenditures (\$5,000 for married couples filing separately) per year per qualified timber property (QTP) (Section 194(b)). You can deduct the remaining amount over 84 months (amortize) (Section 194(a)). Trusts are eligible for the amortization deduction only. Recapture provision applies if you sell the same property within 10 years at a gain.

Reforestation expenses are direct costs incurred for reforestation by planting or natural regeneration. They include costs for site preparation, seeds or seedlings, labor, tools, and depreciation of related equipment.

Report the reforestation expenses deduction and amortization on Schedule 1, line 24d (Form 1040), Part II for investment; Schedule C (Form 1040), Part V for businesses; or Schedule F (Form 1040), Part II for farms. The election to amortize is made on Form 4562. If Form T is not required, attach a statement containing information on the date, location, and amount of the eligible reforestation expenditures.

DEDUCT OPERATING EXPENSES AND CARRYING CHARGES

If you meet the qualifications to be considered a material participant in your forestry business, you can fully deduct ordinary and necessary expenses associated with carrying on the business on Schedule C (Form 1040). Such “operating expenses” may include those paid for insect control, disease prevention, prescribed burning, firebreak maintenance, overnight travel, precommercial thinning, vegetation-competition control, depreciation of equipment, and fees paid for forester, attorney, or accountant.

Starting with the 2020 tax year, businesses are required to report nonemployee compensation on the new Form 1099-NEC for payments of \$600 or more. Examples of nonemployee service providers that may require you to file the form include consulting forester, logger, attorneys, accountants, and contractors.

Under Section 212, investors can deduct the ordinary and necessary expenses associated with management, maintenance, and conservation of the forest property. However, the 2017 Tax Cuts and Jobs Act (TCJA) has suspended “miscellaneous itemized deductions” for individual taxpayers through 2025. This is the category of deductions that investors would use for operating expenses. You still may fully deduct State and local property taxes on your forest property if you itemize (not subject to the \$10,000 State and local tax deduction limit), per Section 164(b)(6)(B). However, many individuals who formerly itemized may now find it more beneficial to take the standard deduction. Under Section 266, you may elect (on a year-by-year basis) to add carrying charges (e.g., property taxes and interest expenses) to the timber basis (capitalize) in tax years when no income is produced from the property. This will result in a smaller capital gain and lower taxes when you produce income later. You may also elect to capitalize necessary development-related expenses (e.g., costs for silvicultural practices, timber stand improvement). Once you make the election to capitalize development costs, you must continue capitalizing these types of costs.

RECOVER OTHER MAJOR CAPITAL COSTS

Land is not depreciable. You can recover your costs in land only when you dispose of the land. However, you can depreciate land improvements such as bridges, culverts, fences, temporary roads, and surfaces of permanent roads. Depreciation is a deduction for the cost (or basis) of long-lasting equipment or property (e.g., logging equipment, tractor, or temporary road). It is available to investors or business owners.

Business taxpayers may deduct up to \$1,050,000 for qualifying property in 2021, subject to phaseout and other limitations (Section 179). You may also elect to apply the de minimis safe harbor to expense the amounts paid for qualifying tangible properties costing less than a specific threshold rather than taking regular depreciation or the Section 179 deduction.

Investors or businesses may take a bonus depreciation for qualifying property. The amount of allowable bonus depreciation will be phased down from current 100 percent during 2023–2026 and with no bonus depreciation allowed in 2027 and later years.

CLAIM CASUALTY LOSS DEDUCTION WHEN NATURAL DISASTER HITS

Timber loss caused by a sudden, unusual, and unexpected (casualty) event may be tax deductible. These may include hurricane, fire, earthquake, tornado, hail, flood, or ice storm.

For investment and business owners, the deductible casualty loss is the lesser of the adjusted basis of the property or the decrease in FMV due to the casualty. Therefore, if the adjusted basis is zero, you would not be able to deduct any casualty loss, regardless of your actual loss.

Example 7. You own 200 acres of forestland (\$6,000 in adjusted timber basis) as an investor. In 2021, the timber property was damaged by a hurricane. A qualified professional assessed that the FMV of the timber block dropped from \$20,000 before the hurricane to \$2,000 after the disaster, an \$18,000 decrease. The amount of your casualty loss deduction is limited to the lesser

(Continued on page 10)

TAX TIPS FOR FOREST LANDOWNERS (CONT.)

(Continued from page 9)

of the adjusted basis and the FMV decrease, or \$6,000.

Casualty loss deduction and salvage sales are handled separately. You can claim casualty loss deduction before the salvage sale. If your salvage sale results in a taxable gain, you may postpone taxes on the gain by claiming an involuntary conversion and electing to purchase qualifying replacement property. For investors, use Section B of Form 4684 and Schedule A (Form 1040) to claim it under other itemized deductions (line 16). For timber in a trade or business, report it in Section B of Form 4684, then enter the loss on Form 4797.

Casualty loss deduction for personal-use owners (including landscape trees) has been suspended through 2026, except for federally declared disasters. Use Section A of Form 4684 and Schedule A (Form 1040) to claim the loss as casualty and theft loss (line 15). If you sustained a personal qualified disaster loss between January 1, 2020, and February 26, 2021, you can claim the allowable net disaster loss even if you do not itemize.

CONSIDER EXCLUDING COST-SHARING PAYMENTS

In general, payments received from government programs are taxable ordinary income. However, some conservation-oriented cost-sharing payments qualify for income exclusion (Section 126). The excludable amount may be all or part of the payment. To be eligible for the exclusion, the cost-sharing payment should be from a qualified program and be used for capital expenditure.

Currently, qualified programs for the Section 126 income exclusion include but are not limited to:

- Forest Health Protection Program (FHPP).
- Conservation Reserve Program (CRP)
- Environmental Quality Incentives Program (EQIP).
- Certain preapproved State-administered programs.

Contact the program administrator to determine if the payments are qualified for income exclusion.

The excludable amount is the present value of the right to receive annual income of the greater of:

- 10 percent of the previous 3-year average annual income from the affected acreage.
- \$2.50 times the number of affected acres.

If you choose to exclude the payment from your income, you cannot also add the related operating expenses to your basis. No simple and absolute rule exists as to whether you should exclude the income or elect to include the payment in your income.

Example 8. In 2019, Joe harvested 50 acres of timber on his investment property in Georgia and received \$75,000 from the buyer. This was his only income from the property in the past 3 years. In 2021, he reforested the land at a cost of \$12,500 and received a \$5,000 cost-sharing payment from a qualified program. His tax advisor used the Farm Credit System Bank interest rate for the area (5.25 percent) released by the IRS as the discount rate to calculate how much of the cost-sharing payment he could exclude from his 2021 gross income. A statement is attached to his tax return to describe the qualified cost-sharing program and the exclusion calculation.

Step 1: (10% of 3-Year Average) = $10\% \times (\$75,000 \div 3) = \$2,500$

Step 2: ($\$2.50 \times$ Number of Affected Acres) = $\$2.50 \times 50 = \125

Step 3: \$2,500 from Step 1 is the larger number; calculate $\$2,500 \div 5.25\% = \$47,619$

Step 4: \$47,619 is larger than \$5,000. Joe can exclude the entire \$5,000 of cost-sharing payment from his gross income.

You should take into consideration your specific circumstances, including marginal tax rates, income from the property, and the amount of payment.

CONSIDER CONSERVATION EASEMENT DONATION

A conservation easement is a voluntary legal agreement between a landowner and a government agency or land trust that restricts development or use. Under Section 170(h), if you donate a qualified conservation easement to a qualified organization for qualified conservation purposes, it is eligible for a Federal charitable income tax deduction. Donors could use the charitable easement deduction to offset up to 50 percent (100 percent for some qualified forest landowners) of their contribution base (usually AGI) and could carry over any unused deductions for an additional 15 years.

QUALIFIED BUSINESS INCOME (QBI) DEDUCTION

For tax years 2018 through 2025, non-corporate taxpayers can take the QBI deduction under Section 199A for certain income earned through pass-through entities, subject to limitations. However, net Section 1231 gains (most timber sales, including Christmas trees) are treated as capital gains and are excluded from QBI for deduction purposes.

QBI does include the ordinary income portion of revenue from selling things such as cut timber products, pine straw, living trees, products gathered or collected, such as wildflowers, vines, edible or medicinal plants or fungi, or botanical samples.

Use Form 8995 (or Form 8995-A if applicable) to figure the amount of the deduction and report it on Form 1040.

Forest Service U.S. DEPARTMENT OF AGRICULTURE FS-1188 | December 2021 by Yanshu Li, Tamara L. Cushing, and Gregory E. Frey
FOR MORE INFORMATION

• National Timber Tax website: www.Timbertax.org.

• Greene, J.L.; Siegel, W.C.; Hoover, W.L.; Koontz, M. 2013. Forest landowners' guide to the Federal income tax. Agriculture Handbook 731. Washington, DC: U.S. Department of Agriculture. 152 p. <https://www.fs.usda.gov/treesearch/pubs/42921>.

• Wang, L. 2012. Federal income tax on timber: a quick guide for woodland owners. FS-1007. Washington, DC: U.S. Department of Agriculture, Forest Service. 26 p. <https://www.fs.fed.us/spf/coop/library/timbertax2012.pdf>.
USDA IS AN EQUAL OPPORTUNITY PROVIDER, EMPLOYER, AND LENDER.

INTRODUCING CHARBOSS: NEW MOBILE BIOCHAR PRODUCTION MACHINE

The USDA Forest Service is driving the development of new technology for making biochar, a carbon rich soil amendment that can help restore degraded soil. Air curtain burners, also called air curtain incinerators or fire boxes, were designed principally as a pollution control device for open burning. The Rocky Mountain Research Station is partnering with industry and land managers to develop new air curtain burners that turn piles of unmerchantable wood waste into biochar.

Rocky Mountain Research Station soil scientist Debbie Page-Dumroese and others are working with Air Burner Inc. under a Cooperative Research and Development Agreement to innovate ways to create useful biochar from woody biomass. The team was recently awarded a patent for their mobile biochar production system designed for their air curtain burner. The new system is called the CharBoss.

The CharBoss has the capability to separate charcoal from the burning biomass using a mobile through-put method, or conveyor belt, that expels the biochar from the burner and subsequently quenches it. Page-Dumroese says, “Mobile processing of woody residues into biochar means that there will be less open burning resulting in fewer slash piles burned, less smoke and particulates emitted, and ultimately a higher value product.”

The CharBoss has fewer size and moisture content limitations than existing mobile biochar production machines, and it can consume material from most burn piles with minimal to no preparation. The new technology immediately quenches the coals to reduce the risk of fire and increase the rate of application or transport to another site. The team’s current machine burns at a rate of 1 to 2 tons per hour.

Recent Rocky Mountain Research Station research shows how biochar can enhance forest resilience and tree seedling quality. One goal of the CharBoss development is to recover or offset costs of land treatments to reduce non-merchantable vegetation by producing a product that has value for augmenting and restoring degraded soils. On Oct. 5, 2020, the CharBoss team held a field demonstration in Bandon, Oregon, to show off how the equipment can be used to combat the invasive woody shrub gorse; thereby reducing the biomass into a product that can aid in restoration. The CharBoss team demonstration is available online at <https://vimeo.com/469838020/37de5454a7>.

The mobile CharBoss system provides a landscape management opportunity and offers a value-added product for vegetation management activity that previously had none. Page-Dumroese says, “Using mobile processing helps rural economies by providing a way to get people into the woods doing forest restoration, applying biochar to forest soils or using it to reclaim local abandoned mine sites.” This new mobile biochar technology provides forest managers with opportunities not only to remove unwanted biomass, but to benefit from the biochar created in the process.

by USDA Forest Service



The team was recently awarded a patent for their mobile biochar production and pelletizer system that has the capability to separate charcoal from the burning biomass using a mobile through-put method, or conveyor belt, that expels the biochar from the burner and quickly cools it.
USDA Forest Service photo by Darcy Weseman.

The Rocky Mountain Research Station is partnering with industry and land managers to develop new, mobile air curtain burners that turn piles of unmerchantable wood waste into biochar with minimal to no preparation.

USDA Forest Service photo by Darcy Weseman

The CharBoss team demonstrated how the equipment can be used to reduce unwanted material to create a product that can aid in restoration and enhance forest resilience and tree seedling quality.

USDA Forest Service photo by Darcy Weseman

HOME, HOME ON THE (OPEN) RANGE

A newcomer to Idaho might assume that the concept of open range is a relict of the past like cattle drives and buggy whips, but that would be a mistake. Idaho and 16 other states have or had open-range laws. But what does “open range” really mean in today’s world? Each state’s laws will vary. In Idaho Title 25, Chapter 21 of the state statutes declares “No person owning, or controlling the possession of, any domestic animal running on open range, shall have the duty to keep such animal off any highway on such range, and shall not be liable to any damage to any vehicle or for injury to any person riding therein, caused by a collision between the vehicle and the animal.” The same section defines “open range” as “all unenclosed lands outside of cities, villages and herd districts, upon which cattle by custom, license, lease, or permit, are grazed or permitted to roam.”

This means that, in Idaho, cattle or other domestic animals (sheep, goats, horses, bison, etc.) have as much right to be on the roadway as cars and wildlife. Not only are the owners of these animals not liable for damages as the result of a car/animal collision, the vehicle owner may be legally responsible for paying for the dead or injured animal if the collision was caused by negligence on the part of the driver; think speeding or impaired or inattentive driving.

In spite of open range laws, vehicle collisions with wildlife outnumber those with domestic animals. In 2014 there were ~1,100 accidents involving wildlife while only 300 involved domestic animals.

If you were paying attention when I quoted Idaho code, you noticed the part that defines open range as “all unenclosed lands outside of cities, villages and herd districts.” That word unenclosed matters here. Idaho is what is known as a “fence out” state. That means that, in open range territory, you are required to fence out livestock if you want to keep range animals off your property. Idaho even has laws (Title 35, Chapter 1) that define what a lawful fence looks like. The fence must be at least four and a half feet high; the bottom board, rail, pole or wire must not be more than 20 inches above the ground; and the space between the top and bottom board, rail, pole, or wire must be well divided. In other words, the fence has to be substantial enough to actually exclude a grazing animal.

Idaho law does not allow a person to intentionally drive his or her livestock onto a neighbor’s property just because the neighbor has failed to fence out the animals. Livestock can wander by themselves, but the livestock owner cannot push them there. On the other hand, neighbors are well within their rights to push the critters right back where they belong. In addition, livestock owners cannot “overstock” their land, counting on the using of the neighbor’s land for extra forage under “open range.” Overstocking makes the livestock owner liable for any damage or loss caused by their animals.

Another modification of the open range philosophy is provided for under Idaho law by herd districts. Herd districts (Title 25, Chapter 24) provide for areas that, outside of cities and towns, are legally designated as no longer open range. When petitioned by a majority of landowners who live within a certain area of the county, the county commissioners can create a herd district in that area. Once the herd district is formed, the county can levy a property tax on all property owners within the district to pay for the necessary fencing and cattle guards to keep free range roaming livestock out of the district. Within the herd district, livestock owners are required to “fence in” their animals and keep them off highways.

As forest landowners, you might be asking yourself, “What do open range laws and herd districts have to do with me? Cows eat grass not trees!” While it’s true that we’ve been talking mostly about cattle here, keep in the mind that open range applies to all domestic animals, including goats and sheep who think young trees make a tasty treat! And though cattle are grazers not browsers, an animal will eat almost anything (including young trees) if hungry enough.

A clear understanding of Idaho’s open range laws will help you better protect your forest when you have neighbors who have livestock. If you live in an area that has significant open range lands, you may want to put up a fence to protect young seedlings until the trees are large enough to fend off grazing animals. Another possibility is to explore silvopasturing, which the USDA defines as “...the deliberate integration of trees and grazing livestock operations on the same land.” After all, if you can’t beat ‘em, you might as well join ‘em!

QUARTERLY LOG MARKET REPORT

<u>Species</u>	<u>October 2021</u>	<u>January 2022</u>
<i>Douglas-fir/western larch</i>	\$415 - \$525/MBF	\$415- \$525/MBF
<i>Grand fir/western hemlock</i>	\$420 - \$490	\$440 - \$490
<i>Lodgepole pine</i>	\$420 - \$500	\$420 - \$500
<i>Ponderosa pine</i>	\$380 (6-7") - \$420 (8"+)	\$350 (6-7") - \$475 (8"+)
<i>Western white pine</i>	\$350 - \$425	\$390 - \$475
<i>Western redcedar</i>	\$1,100 - \$1,700	\$1,200 - \$1,650
<i>Cedar poles</i>	*\$2,200*	*\$2,200*
<i>Pulp</i>	\$20 - \$25+/ton	\$25/ton +/-
<i>Tonwood</i>	\$50/ton +/-	\$52/ton +/-

*Note: These figures represent prices paid by competitive domestic facilities in the Inland Northwest, and are based on average-sized logs and standard log lengths - usually 16'6" and 33'. MBF = Thousand Board Feet. Please note that the higher prices may reflect prices only paid in select locations within the Inland Northwest. *Pole value varies widely depending upon length. Market information as of January 25, 2022*

As you can see from the above prices, only modest changes are seen for most species, with ponderosa and western white pine having an uptick in value. Most mill yards contain acceptable log inventories for this time of year, so there has been little incentive to increase prices. It's supply and demand dynamics. With current mill inventories in mind, I'm hard pressed to see much of a log-price change in the near future. A lot will depend on our late winter/early spring weather and whether loggers are able to maintain reasonable log delivery levels to the mills. If we have a prolonged rainy season log prices are likely to increase, but of course, then the challenge will be dealing with soft ground and getting logs to the mill.

by Mike Wolcott, ACF, Certified Forester

This information is provided by Inland Forest Management, Inc., a forestry consulting company.
For additional information, they can be contacted at 208-263-9420, IFM@inlandforest.com, or www.inlandforest.com.

Manage your forest - grow a legacy...

- ▲ Timber Cruising & Appraisals
- ▲ Insect and Disease Management
- ▲ Forest Management Plans
- ▲ "Fire Safe" Management
- ▲ Timber Sales



INLAND FOREST MANAGEMENT, INC.
(208) 263-9420

Mike Wolcott, ACF, CF/Dick Bradetich, ACF, CF (ret.)
Steve Bloedel, ACF, CF/Lee Andrews, CF/Bill Love, CF
John Ailport/David Hansen/Ryan Pennick
Elynn Reiersen/Casey Clark/Chris Terwilliger
Office: Amber Brown

www.inlandforest.com

ifm@inlandforest.com

THE BOARD WALK: NOV, DEC & JAN

November 9, 2022

- IFOA President J. Frank Morado attended (via Zoom) the DEQ Public Hearing concerning rules for the control of air pollution in Idaho. The “smoke” rule, including the prescribed fire, is undergoing review. During open burning season, October 20th to may 10th, reporting of slash burning activities is currently voluntary, however if air quality reaches an unhealthy level, DEQ does have the authority to disallow all burn activities.

- The 2022 Family Forest Landowners & Managers Conference will be held in Moscow, Idaho at the University Inn Best Western on March 28 & 29th. While some presenters will be attending via Zoom others will be presenting in person. Plans are progressing.

December 14, 2022

- The December IFOA Board of Directors Meeting was cancelled due to illness and difficulty in finding a space in which to hold the meeting. Then on January 10th IFOA Directors were profoundly saddened by the news that Director Allen R. Banks, husband of Executive Vice President Marrion Newsam Banks, had passed away after a brief illness.



January 20, 2022

- Plans are underway for the in-person 2022 FFL&M Conference to be held at the end of March. Some presenters will be on-site and some may be presenting via Zoom. Items for the ever-popular IFOA Raffle are being procured. All Members are encouraged to contribute an item for the “in-person-only” Silent Auction. Auction Committee personnel will arrange pick-up of items if necessary.

- The 2022 IFOA Family Forest Owners’ Field Day will be held this year on June 18th in the Pine Street Woods located on the west side of Sandpoint. Approximately twelve different presentations on a wide variety of topics of interest to any forestland owner or manager are scheduled.

by Marianna J. Groth, IFOA Secretary

OUR NORTHWEST WOODLANDS MAGAZINE IS SEARCHING FOR A NEW EDITOR

The Idaho Forest Owners Association, Montana Forest Owners Association, Oregon Small Woodlands Association, and Washington Farm Forestry Association are seeking a contractor to provide editing, writing and administrative services for *Northwest Woodlands* magazine. The quarterly publication reaches 3,500 members and stakeholders of these four nonprofit organizations. It has been a recognized Northwest publication since 1985.

The future editor should demonstrate qualifications to perform the work, including strong writing, editing and organizing skills, comfort talking with advertisers and the ability to work independently. An understanding of family forestry issues and the goals and missions of the small woodland associations will be considered in the selection. Technical knowledge and understanding of Pacific Northwest forests is a plus.

The publisher (Washington Farm Forestry Association) estimates work requires an average of 12-15 hours per week. Due to the nature of publication deadlines and for travel to five annual meetings, more hours will be required during certain times; the contractor will provide their own office and schedule their own time to meet these deadlines. The initial term of the contract is anticipated to be one year with extension based on mutual agreement between the parties.

A copy of the Request for Proposals (RFP) is available by contacting Anne Maloney at: anewithnww@gmail.com or by visiting the recruitment webpage at: www.wafarmforestry.com/RFP-Editor-NWWmagazine. The RFP is open until April 22, 2022, and top candidates will be interviewed in May. Work orientation begins with the outgoing editor on August 1. Full responsibility begins on October 1.

PERFECTLY HANDY IFOA ITEMS

...IFOA COFFEE MUG... ◀◀ HANDY! perfect before heading for the woods!

...IFOA HAT... ◀◀ LOW CROWN STYLE! perfect for walks in the woods!

...IFOA DENIM SHIRT... ◀◀ VERY COMFORTABLE! perfect for working in the woods!

...IFOA T-SHIRT... ◀◀ SHORT SLEEVED, GREEN perfect for any occasion!

...IFOA SUSPENDERS... ◀◀ THE BEST!!! perfect for comfort anytime!

green w/white letters, heavy-duty construction, clip or button style, adjustable to fit length

THEY'RE BACK! ..IFOA FLANNEL SHIRT..◀◀ DARK GREEN HEATHER perfect for lookin' good!

NEW! ...IFOA FLEECE VEST... ◀◀ WEAR IT LAYERED IN OR OUT perfectly soft and warm!

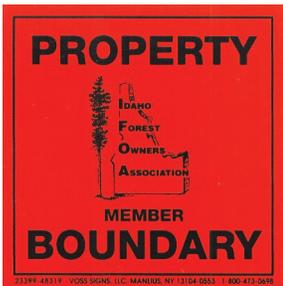
BEAUTIFUL! ▶▶ ...IFOA MEMBERSHIP SIGN...▶▶▶▶

18" x 24" white with green graphics & black lettering

1/8" thick plastic, 6 pre-drilled mounting holes

space for family name

proudly display this "must have" item!



HIGH VISIBILITY!...3.75" x 3.75"

◀◀◀...PROPERTY BOUNDARY TAGS...

bright orange with black lettering & logo

.024 gauge plastic

IFOA embroidered "Ball cap" HATS

Sizes:

number

x \$16.00 ea. =

IFOA SUSPENDERS-clip on-circle your sizes: 50", 54"

number

x \$15.00 ea. =

-button on-circle your sizes: 50", 54"

number

x \$15.00 ea. =

IFOA T-SHIRTS

circle your sizes: M, L,

number

x \$14.00 ea. =

forest green w/multi-color printed logo

IFOA DENIM SHIRTS

circle your sizes: M, L, XL

number

x \$37.00 ea. =

w/multi-color embroidered logo

IFOA FLANNEL SHIRT

circle your sizes: M, L, XL

number

x \$29.00 ea. =

Dark green heather w/multi-color embroidered logo

IFOA FLEECE VEST circle (M or F) styles: M, L, XL

number

x \$30.00 ea. =

Black w/multi-color embroidered logo

IFOA MEMBER SIGNS

number

x \$13.00 ea. =

IFOA COFFEE MUGS

number

x \$3.00 ea. =

ceramic white w/green logo

IFOA MEMBER PROPERTY BOUNDARY TAGS 4/Pack

number

x \$2.00 ea. =

blaze orange w/black print

25/Pack

number

x \$8.00 ea. =

50/Pack

number

x \$16.00 ea. =

100/Pack

number

x \$31.00 ea. =

All prices include Idaho Sales/Use tax

for shipping postage, add \$8.00/order =

\$8.00

Winter 2022

TOTAL \$ =

Make check payable to Idaho Forest Owners Association and mail to: IFOA, PO Box 1257, Coeur d'Alene ID 83816-1257

IDAHO FOREST OWNERS ASSOCIATION
P. O. BOX 1257
COEUR D'ALENE, ID 83816-1257

PRSR STD
US POSTAGE PAID
CDA, ID
PERMIT NO. 31

ADDRESS SERVICE REQUESTED



Please clip and return to:

IDAHO FOREST OWNERS ASSOCIATION, P.O. Box 1257, Coeur d'Alene, Idaho 83816-1257

YES, I would like to become an *Active Member* of the Idaho Forest Owners Association.

I own _____ acres of forest land in _____ County, Idaho.
(If multi-county ownerships, please list all)

I do not own forest land in Idaho, but would like to become a *Participating Member* in the Association.

NAME(S): _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE: _____ E-MAIL: _____

Annual dues are \$45 for an individual, family, partnership, or corporation; \$123 three years; \$205 five years. Please make checks payable to the IDAHO FOREST OWNERS ASSOCIATION

Winter 2022