

**Forest Service Manual
National Headquarters - Washington Office
Washington, DC**

**Forest Service Manual 3300 – Forestry Incentives
Chapter 3320 - Taxation**

Amendment: 3300-90-1

Effective date: June 01, 1990

Duration: This amendment is effective until superseded or removed.

Approved by: F. Dale Robertson, Chief

Date approved:

Responsible Staff:

Last Change:

Superseded Document(s): 3300--1 thru 3350.6_Entire Title Except ID's, Amendment 01, December 1988

NEW POSTING NOTICE: This amendment is the first in a new numbering series corresponding to the year in which material was amended. Since this amendment replaces all text except Interim Directives (ID), do not check for the last transmittal received for this title. Replace the entire title text except ID's. Place this transmittal sheet at the front of the title and retain until the first transmittal of the next calendar year is received.

Digest: Following is an explanation of the changes throughout the directive by section.

3300: Please read the new posting notice carefully. These directions apply to this transmittal only.

Entire text, except ID's, is replaced. New text corresponds with text located in the National Information Center.

The electronic document names are shown above for ease in accessing them from the National Information Center.

Direction has not been changed. Some minor typographical and technical errors were corrected.

Amendment numbers and dates noted above are listed for historical purposes only.

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Chapter 3320 - Taxation

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All subsequent amendments will be issued by document.

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Chapter 3320 - Taxation

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3320.1 - Authority

The Cooperative Forestry Assistance Act of 1978 (Public Law 95-313, Sec. 8(c) (1); 16 U.S.C. 2107) authorizes the Secretary of Agriculture to study the effects of tax laws, methods, and practices on forest management.

3320.2 - Objectives

1. To provide fair and equitable tax treatment for forestry.
2. To make landowners aware of the effects of tax incentives to encourage forestry investment and management of forest resources.

3320.3 - Policy

The Forest Service shall work with State forestry agencies and others to:

1. Analyze tax laws and their effects on forest management and investment.
2. Develop and maintain technical information systems in support of forest taxation programs.

3320.4 - Responsibility

3320.41 - Director of Cooperative Forestry

The Director of Cooperative Forestry shall:

1. Coordinate Forest Service activities with other agencies, organizations, or individual activities affecting forest taxation.
2. Conduct studies of the effects of tax laws, methods, and practices on forest management.
3. Develop and maintain technical information systems in support of the taxation program.

3320.42 - Regional Foresters and Area Director

Regional Foresters (with the exception of Region 9) and the Area Director shall:

1. Provide State Foresters with forestry taxation information and support.
2. Encourage State Foresters to work for equitable forest taxation programs in their State legislatures.

3320.6 - Reference

Agriculture Handbook 96, A Guide to Federal Income Tax for Timber.

3321 - Coordination

The Forest Service should coordinate with taxation activities of other Federal and State agencies, universities, and associations.