

**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**Duration:** This amendment is effective until superseded or removed.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**Superseded Document(s):** 3300--1 thru 3350.6\_Entire Title Except ID's, Amendment 01, December 1988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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All subsequent amendments will be issued by document.

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**Table of Contents**

<b>3320.1 - Authority .....</b>	<b>4</b>
<b>3320.2 - Objectives.....</b>	<b>4</b>
<b>3320.3 - Policy.....</b>	<b>4</b>
<b>3320.4 - Responsibility .....</b>	<b>4</b>
<b>3320.41 - Director of Cooperative Forestry.....</b>	<b>4</b>
<b>3320.42 - Regional Foresters and Area Director.....</b>	<b>4</b>
<b>3320.6 - Reference .....</b>	<b>5</b>
<b>3321 - Coordination.....</b>	<b>5</b>

### **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.