



Greg E. Frey, PhD
 USDA Forest Service Southern Research Station
 P.O. Box 12254
 Forest Science and Assessment Center
 3041 E Cornwallis Road
 Research Triangle Park, NC 27709

February 5, 2020

Dear Dr. Frey,

The National Association of State Foresters (NASF) is pleased to express our support for an effort to update Agricultural Handbook 731: *The Forest Landowner's Guide to the Federal Income Tax*. We understand this edition will be updated by scientists at the USDA Forest Service - Southern Research Station, Oregon State University, and the University of Georgia and published with an appropriate summary document.

NASF is comprised of the heads of forestry agencies in all 50 states, U.S. territories, and the District of Columbia. A key objective of our organization is to promote the proper management of the nation's forest resources, which deliver important economic, environmental, and social benefits to all Americans. Among our most important stakeholders are non-industrial private forestland owners. Tax policy significantly influences the ability of landowners to retain and practice good stewardship of their forests. Resources that help them navigate the intricacies of filing taxes are invaluable.

The guide has historically been revised every six to seven years since the 1960s, with the latest version being published in 2013. Since then, the federal *Tax Cuts and Jobs Act of 2017* made major changes to federal tax policy. Given these and other changes made over the last seven years, we would agree that a new handbook for forestland owners is essential.

We are in full support of this important project and look forward to following its progress. We would be happy to assist in reviewing draft revisions to Agricultural Handbook 731. Please feel free to share this letter as you feel appropriate. If you have any questions, please contact our office in Washington, DC.

Sincerely,

Greg Josten
 NASF President
 South Dakota State Forester

Executive Director
 Jay Farrell

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