

## SPONSORS

School of Forestry and  
Wildlife Sciences  
Auburn University



Alabama Cooperative  
Extension System  
<http://www.aces.edu/>



Alabama Forest Owners  
Association  
<http://www.AFOA.org>



## LOCATIONS

**Auburn:** Room 1101, School of Forestry and  
Wildlife Sciences Building, 602 Duncan  
Drive, Auburn

**Livingston:** ALFA Environmental Hall,  
University of West Alabama, Livingston  
<http://secure.uwa.edu/map/>  
northwest corner of campus

**Huntsville:** County Extension Office, 819  
Cook Street, Huntsville

**Tuscaloosa:** County Extension Office,  
Tuscaloosa County Courthouse Annex, 2513  
7th Street, Tuscaloosa

**Fairhope:** Gulf Coast Research and Extension  
Center, 8300 State Highway 104, Fairhope  
From Interstate 10, take U.S. Highway 98  
South and go approximately 8 miles to  
Highway 104, then turn left (East) and go  
approximately 1/4 mile

### THIS PROGRAM IS APPROVED FOR:

3 hours of SAF Category 1 CFE  
3 PLM hours

# TIMBER TAX AND RETURN PREPARATION

Auburn  
February 16<sup>th</sup>

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Livingston  
February 21<sup>st</sup>

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Huntsville  
February 23<sup>rd</sup>

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Tuscaloosa  
March 1<sup>st</sup>

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Fairhope  
March 15<sup>th</sup>

Workshops at individual locations may be  
cancelled due to lack of pre-registration

## PROGRAM OBJECTIVE AND SPEAKER

This program is designed to help landowners complete their income tax return for owning and/or selling timber. Basic items of income and expenses will be discussed and categorized for income tax purposes. Handouts will include copies of completed IRS forms.

**Dr. Robert A. Tufts** is an attorney and Associate Professor in the School of Forestry and Wildlife Sciences at Auburn University. He earned B.S. and M.S degrees in forestry from Louisiana State University and a Ph.D. in forestry from Virginia Tech. He also earned a J.D. from Jones School of Law, Faulkner University and a Master of Laws (in Taxation) from the University of Alabama. Dr. Tufts teaches estate planning, property law, environmental law, surveying, forest roads, and low-volume road design courses at Auburn University. His current research focuses on tax and property issues affecting forest land owners.

## PROGRAM

- 5:30 Registration
- 6:00
- Acquiring land and timber
  - Determining basis
  - Timber sale income
  - Depletion allowance
  - Reporting income to the IRS
- 7:30 Break
- 7:45 Expenses
- Regeneration
  - Intermediate treatments, e.g. fertilization, TSI, etc.
  - Operating expenses
  - Timber cruise
  - Forest roads
  - Reporting expenses to the IRS
  - Casualty losses
  - Passive activity loss limitations
- 9:15 Adjourn

## REGISTRATION FORM

Name: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

e-mail: \_\_\_\_\_

**Registration Fee:** \$15 per person plus an additional \$15 for continuing education credit.  
Registration includes break and handout material.

### Send Registration to:

Robert Tufts  
School of Forestry & Wildlife Sciences  
Auburn University, AL 36849  
334-844-1011 Phone  
334-844-1084 FAX  
e-mail: [tuftsra@auburn.edu](mailto:tuftsra@auburn.edu)