# TAMARA L. CUSHING

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#### **EDUCATION**

Doctor of Philosophy in Forestry, University of Georgia, 2006

Emphasis on Finance and Taxation

Advisor: Dr. David Newman

Dissertation Title: Analysis of Federal, State and Local Taxation of Timberland in the United States: A Study of Relative Reduction in Land Expectation Value.

Master of Science in Forestry, Mississippi State University, 1999

Emphasis on Forest Economics and Taxation

Advisor: Dr. Steven Bullard

Thesis Title: Effects of the Federal Estate Tax on Non-Industrial Private Landowners in Mississippi.

Master of Taxation, Mississippi State University, 1999

Bachelor of Science in Forest Resources and Conservation, University of Florida, 1996 Emphasis on Forest Resources

#### **EXPERIENCE**

Oregon State University, Department of Forest Engineering, Resources and Management, Corvallis, Oregon. June 2014 – present. Starker Assistant Professor of Private & Family Forestry and Extension Specialist - Forest Economics, Management & Policy. 50% Extension, 25% research, 20% teaching, and 5% professional service.

Clemson University, School of Agricultural, Forest and Environmental Sciences, Clemson, South Carolina. January 2009 – June 2014. Assistant Professor and Extension Forestry Specialist, Forest Economics and Management. Extension 82% (includes 10% administrative responsibility) and Teaching 18%.

Adjunct Assistant Professor. June 2014- present.

Extension Forestry and Natural Resources Program Team Leader. Responsible for general program direction, team web page, publishing team fact sheets, programmatic evaluation of agents, providing continuing education for agents, and reporting impacts to the state and the federal RREA program.

Director of Clemson University Income Tax Course for Tax Consultants. Responsible for general program direction, coordination of registration, speakers and facilities, and reporting to IRS.

University of Kentucky, Department of Forestry, Lexington, Kentucky.

August 2005 – December 2008. Assistant Professor, Forest Management and Economics. Research 60% and Teaching 40%.

University of Georgia, Warnell School of Forest Resources, Athens, Georgia.

August 2003 – May 2005. Graduate Research Assistant. Work on forest finance issues, choice of business structure and its impacts and taxation of forest land.

F & W Forestry Services, Inc., Albany, Georgia.

May 1999 – August 2003. Forest Economist. Financial analysis of silvicultural operations (land expectation value, internal rate of return, net present value), investment analysis, income valuation approach for appraisals, growth and yield projections, determination of optimal rotation age, and development of management plans.

Mississippi State University, Mississippi State, Mississippi.

August 1996 - May 1999. Graduate Research Assistant, Forest Economics. Research on the effects of the federal estate tax on non-industrial private landowners.

1996 - 1997. Graduate Teaching Assistant, Forest Photogrammetry.

Florida 4-H Foundation, Gainesville, Florida.

October 1995 – May 1996. Curriculum Writer. Development of activities for youth involved in Florida 4-H programs. Program emphasis included energy, marine science and natural resources.

Rayonier Research Center, Yulee, Florida.

May 1995 – August 1995. Research Assistant. Conducted research on longleaf pine densities and the effect on wiregrass and gopher tortoises. Responsible for field work including tree measurements and data processing.

Levy County Extension Service, Bronson, Florida.

September 1994 – April 1995. Juvenile Justice Counselor. Worked with youth at-risk on team building and trust activities.

4-H Camp Cloverleaf, Lake Placid, Florida.

May 1994 – August 1994. Program Director. Coordinated pre-planning of camp programs with county agents, supervised four staff members, and implemented programs for approximately 100 youth per week.

1991 – 1993 (summers). Naturalist & Staff Assistant. Helped plan and implement activities and managed camp store. Responsibilities included researching and planning lessons with an environmental theme, as well as evaluating success of lessons on a weekly basis.

## **GRANT FUNDING & PROGRAM GENERATED FUNDS**

- Synthesis of Issues and Considerations for Forests and Communities in Woody Biomass Collection and Bioenergy Production. USDA Forest Service JVA. \$15,793. PI, 2015-2016.
- Guides for Choosing the Right Service Provider. Oregon Forest Resources Institute. \$3,000. Team Leader, 2016.
- Ties To The Land A Critical Review and Update of Delivery Methods. RREA Oregon State University FNR Extension Internal Grant. \$20,000. PI, 2015-2016.
- Protecting the Logging Workforce: Development of Innovative Logging Techniques for a Safer Working Environment. National Institute for Occupational Safety and Health. \$620,251. Cooperator. 2015-2017
- Expanding Opportunities for <u>Familiar Trees of SC</u>. Clemson University Cooperative Extension Service Competitive Grant. \$7,682. PI, 2014.
- Renewable Resources Extension Act, NIFA. Approximately \$70,000 for 2013-2014. Pl.
- Clemson University Tax School, revenues of approximately \$325,000 annually, Tamara Cushing, Director, 2011-2014
- 4H Forestry Education Kits. Clemson University Cooperative Extension Service Competitive Grant. \$5,000. Co-PI, 2012
- South Carolina 4H Forestry Clinic. Clemson University Cooperative Extension Service Competitive Grant. \$2,000. PI, 2012
- Portable Displays for Natural Resource Programs and Events. Clemson University Cooperative Extension Service Grant. \$21,200. Co-PI, 2012
- Equipping Forestry Agents with the tools to be Successful. Clemson University Cooperative Extension Service Competitive Grant. \$9,350. Pl, 2012
- South Carolina 4H Forestry Clinic. Clemson University Cooperative Extension Service Competitive Grant. \$13,783. Co-PI with Jaime Pohlman, Tom Brant, Jeff Fellers and Stephen Pohlman, 2012
- Landscape-scale thresholds of early successional habitat: can aggregating harvests reconcile biodiversity, public perception, and timber yield in managed forests? U.S. Department of Agriculture, Forest Service. \$210,401. PI, 2012-2016

- American Tree Farm Certification Standards: Curriculum for a Capstone Course in Forest Resource Management Plans. American Forest Foundation. \$33,750. 2012-2013.
- Southern Pine Management Options Considering Genetic Improvements and Emerging Markets, USDA/NIFA, McIntire-Stennis. Approved. July 2010-June 2015. SC-1700411
- Building Tree Farm Using New Groups, American Tree Farm System; January 1, 2009 December 31, 2009; \$2,500; fund used to meet with landowner groups throughout South Carolina to determine programmatic needs.
- Development of Property Tax Assessment Guidelines for Woodland Owners in Kentucky, Kentucky Division of Forestry; July 1, 2008 June 30, 2011; \$34,100 PI.
- Reviving Traditional Forestry with HP Technology, Hewlett-Packard Technology for Teaching Grant; Summer 2008 Summer 2010; approximately \$77,000; one of six team members
- Service-Learning Mini-Grant, Spring 2007. Experiential Education and Career Services. Awarded \$500 for materials to be used in Integrated Forest Resource Management class for incorporation of service-learning component.
- Research Activity Award, College of Agriculture, University of Kentucky; December 2006; \$3,600 to be used for purchase of IMPLAN software and data set.
- Property Taxation, Forest Fragmentation and Development in Kentucky's Green River and Lower Cumberland River Watersheds, U.S. Geological Survey; March 1, 2006-February 28, 2007; \$4,650; Principal Investigator, with Scott Brodbeck, Co-PI.
- Modeling Timber Stand Conditions to Determine Financial Feasibility of Timber Stand Improvements, Mountain Association for Community Economic Development; January 2006-February 2006, \$3,000; Principal Investigator.
- Property Tax Assessment Values for Kentucky; Department of Revenue and Property Valuation Assessors Office; January 2006-June 2008; unfunded; Principal Investigator.

## **TEACHING AND ADVISING**

## <u>Undergraduate Students</u>

Clemson: Advised from 8-15 undergraduate students (assigned alphabetically + additional students that request me as advisor)

#### **Graduate Students**

- Brenton French, Master of Science. Forest Business Practices of Family Forest Owners, current student, Committee Chair
- Jason McCorkle, Master of Forestry. Topic to be determined, current student, Committee Chair.

- Sonia Bruck, Master Of Science, Forest Ecosystems and Science. "Modeling the Economic Potential of Silvopasture Agroforestry Management Regimes in Oregon and North Carolina", current student, Committee Member.
- Brian Trick, Master of Forestry. Topic to be determined, current student, Committee Member.
- Terry Ellis Lyell, Master of Forest Resources, Project: "An Examination of the Carbon Market in the United States", current student, Committee Chair
- Thomas Kirby, Master of Forest Resources, May 2014, Committee Chair, project:
  Conservation Easements As A Land Conservation Strategy: A Survey of South Carolina Consulting Foresters.
- John Hatcher, Ph.D. Forestry, May 2014, committee member, Dissertation: "Socioeconomic Predictors of Family Forest Owner Use of Federal Income Tax Provisions."
- George Hamilton, Master of Forest Resources, May 2014, Committee Co-Chair, project:
  American Tree Farm System Certification Standards: Curriculum for a Capstone
  Course in Forest Resource Management Plans.
- John Collins, Master of Forest Resources, December 2013, Committee Chair, project: "Familiar trees of South Carolina."
- Wallace Campbell, Ph.D. Economics, August 2013, committee member, Dissertation: "Valuation of Timberland Under Price Uncertainty."
- Joseph Hammond, Master of Forest Resources, May 2013, committee member, Project: Incremental Investment Value of Wild Turkey Management on the South Carolina Piedmont
- Scott Paden, Master of Forest Resources, August 2013, Committee Chair, Project: Timber: Why and How You Should Invest
- William Reynolds, Master of Forest Resources, December 2012, Committee Chair, Project: Forest Cooperatives and Their Need for Forestry Consultants
- Christine Watts, Master of Forest Resources, December 2012, Committee Chair, Project: Impact of Accounting Standards on Timberland Holdings for the Forestry Industry
- Mo Jinglong, Master of Forest Resources, December 2012, Committee member, Project: Impacts on South Carolina's Timber Production Over the Last Five Decades

- Molly Kneece, Master of Forest Resources, August 2012, Committee Chair, Project: Evolution of Conservation Title Programs in the Farm Bill and How They Can Be Utilized on Non-Industrial Private Forestland in South Carolina
- Tyler VanHook, Master of Forest Resources, December 2011, Committee Chair, Project: Identification and Management of Nantucket Pine Tip Moth
- Julian Workman, Master of Forest Resources, December 2011, Committee Chair, Project: Does Forest Policy Affect Logging on the Sumter National Forest?
- Aaron Latham, Master of Forest Resources, May 2011, Committee Chair, Project: Management of the Southern Pine Beetle.
- Kristin Heffelfinger, Master of Science in Forest Resource Management, May 2010, Committee Member, Thesis: Discounted Cash Flow Valuation Methods for Single Trees and Urban Forests.
- Daniel Tew, Master of Forest Resources, December 2009, Committee member, Project: "Forest Resource Management Planning" guide.
- Matthew Howle, Master of Science in Forest Resource Management, August 2009, Committee Member, Thesis: Family Forest Owners' Perceptions of Effectiveness and Economic Efficiency of Herbicide Treatments for Chinese Privet (*Ligustrum sinense*) Control: A Field Focus Group Approach.
- Scott Brodbeck, Master of Science, May 2007, Committee Chair, Thesis: Property Taxation and Forest Land Assessment in Kentucky Watersheds.
- Adam Michels, Master of Science, December 2007, Committee Chair, Thesis: Evaluation of the Economic Potential of Surface Mined Areas for Tree Production.

#### Courses Taught

## **Oregon State University**

FOR331 (Forest Economics II): Spring 2015, 40 students FOR407/507 (Starker Lecture Series Seminar): Winter/Spring 2015-2016.

#### **Clemson University**

- FOR 893 (Topics in Forest Business): Summer 2012, 11 students; Fall 2010, 6 students
- FOR 413 (Integrated Forest Pest Management): Spring 2010, 3 students
- FOR 304 (Forest Resource Economics): Fall 2009, 28 students; Fall 2010, 26 students; Fall 2011, 36 students; Fall 2012, 23 students; Fall 2013, 22 students

- FOR 417/617 (Forest Resource Management and Regulation): Fall 2009, 42 students; Fall 2010, 21 students; Fall 2011, 20 students; Fall 2012, 28 students; Fall 2013, 23 students
- LS 100 (Forestry Conclave Prep): Spring 2009, Fall 2009, Spring 2010, Fall 2010, Spring 2011, Spring 2012, Fall 2012, Spring 2013, Fall 2013, Spring 2014

## **University of Kentucky**

- FOR 480 (Integrated Forest Resource Management): Spring 2006, 2007 and 2008, team taught.
- FOR 425 (Timber Management): Fall 2006, 2007, and 2008
- FOR 620 (Special Topics in Forestry: Economics and Finance Issues in Natural Resource Management). Spring 2007
- FOR 602 (Renewable Natural Resources in a Global Perspective): Fall 2007. Taught 3 lectures on Markets for Ecosystem Services.

#### **Student Organizations**

Oregon State University, Logging Sports Team, Co-Advisor. 2015-present.

Clemson University, Society of American Foresters/Forestry Club Advisor; 2009-2014. Chaperoned 14-30 students to Southeastern Regional Forestry Conclave from 2009-2014. Improved from 12<sup>th</sup> place in 2008 to 7<sup>th</sup> in 2009, 6<sup>th</sup> in 2010 and 2011, 5<sup>th</sup> place in 2012 & 2013, and 2<sup>nd</sup> place in 2014. Recruit student members, guide them at SAF events regionally and nationally, trained students in physical and technical events in preparation for regional competition, and organized annual field day competition in spring.

University of Kentucky, Forest and Wildlife Association/Society of American Foresters, Advisor; 2006-2008. Revived Conclave team (University of Kentucky voted into Association of Southern Forestry Clubs in 2006).

#### **BOOK CHAPTERS**

- Straka, T. J. and T. L. Cushing. 2015. McPhail Tree Farm, South Carolina, United States of America. IN: Forest Management Plans of North America, Jacek Siry et. al. editors. Burlington, MA: Academic Press.
- Cushing, Tamara L. 2013. Taxation of Timber and Forestry Incentives. Chapter in: National Income Tax Workbook. Published by Land-Grant University Tax Education Foundation.
- Cushing, Tamara L. 2013. Taxation of Forestland and Timber Income. Chapter in: Introduction to Consulting Forestry, Louise Murgia, editor. Bethesda, MD: Society of American Foresters.

## **PUBLICATIONS**

- Cushing, Tamara L., David Newman, and John Greene. (in revision). Analysis of Tax Burden on Non-industrial Private Forest Landowners in the Southeastern United States. Journal of Forestry. Submitted November 2015.
- Cushing, Tamara L. 2016. Tax Planning -- The Reforestation Incentive. WomenOwningWoodlands.net Published 1/4/16.
- Cushing, Tamara L. 2015. What is Certification and What Does It Mean to Me? WomenOwningWoodlands.net. Published 10/29/15.
- Tew, Robert D., Thomas J. Straka, and Tamara L. Cushing. 2015. Forest Resource Management Planning: Who Prepares Forest Management Plans and How Do They Differ by Ownership Type? Clemson Forestry and Natural Resources Extension FNR 109.
- Cushing, Tamara. 2015. Reporting Income From Timber Sales. Central Oregon Agriculture e-News. February 30, 2015.
- Cushing, Tamara. 2015. State Death Tax Changes May Hurt Family Landowners. Budget and Tax News 13(2): 9.
- Cushing, Tamara. 2015. State Death Tax Changes May Hurt Family Landowners. Heartlander e-Magazine. January 5, 2015.
- Cushing, Tamara L. 2014. Tax Tips for Woodland Owners. Woodland 4(2):30-32.
- Cushing, Tamara L. 2014. The State Death Tax. Forest Landowner 73(6):14-19.
- Cushing, Tamara L. 2014. Cooperative Extension Service Turns 100. Forest Landowner, 73(2): 36-41.
- Cushing, Tamara L. 2014. Determination of Timber and Land Tax Basis for Your Forest Land. Clemson Forestry and Natural Resources Extension FNR 107.
- Hamilton, G.A., T.J. Straka, T.L. Cushing, and L.R. Gering. 2014. American Tree Farm System certification standards: Curriculum for a capstone course in forest resource management plans. In: Proceedings of First Symposium of the International Society of Forest Resource Economics (IUFRO Group 9.04.00 Forest Resource Economics), March 17-18, 2014; St. Louis, MO.
- Hamilton, G.A., T.L. Cushing, and T.J. Straka. 2013. Integrating American Tree Farm System certification into a university capstone forest resource management plans course. In: Proceedings of 2013 Southern Forest Economics Workshop: March 10-12, 2013, Auburn, AL. Mississippi State University, Department of Forestry, p. 114-126.

- Tew, R.D., T.J. Straka, and T.L. Cushing. 2013. The Enduring Fundamental Framework of Forest Resource Management Planning. Natural Resources 4(6):423-434.
- Straka, Thomas J., Robert D. Tew, and Tamara L. Cushing. 2013. Consanguine Philosophies of Traditional Timber-Based and Contemporary Sustainability-Based Forest Resource Management Plans. Natural Resources, 4: 387-394.
- Paden, Scott, Tamara L. Cushing, and Thomas J. Straka. 2013. Bullish on Timberland: Still a Solid Investment in Tough Times. Forest Landowner, 72(2): 32-37.
- Cushing, Tamara L. 2013. Changes in the Tax Law. The South Carolina Forest Steward. May 2013.
- Cushing, Tamara L. 2012. Estate Planning. Ruraltax.org. Article number RTE/2012-41
- Cushing, Tamara L. 2012. Tax Planning The Reforestation Incentive. The South Carolina Forest Steward, May 2012.
- Cushing, Tamara L. 2012. Don't forget your timber sale income counts as capital gains income! The South Carolina Forest Steward, February 2012.
- Cushing, Tamara L. 2011. South Carolina Landowner Walt McPhail Named Forest Landowner of the Year! The South Carolina Forest Steward, August 2011.
- Cushing, Tamara L. 2011. The Benefits of Prescribed Fire. The South Carolina Forest Steward, August 2011.
- Cushing, Tamara L. 2011. "2011 Directory of Certified Forestry Herbicide and Insecticide Applicators for South Carolina." Internet Published. Clemson Extension EC 660
- Greene, John L., Thomas J. Straka, and Tamara L. Cushing. 2011. Chapter 11: Effect of taxes and financial incentives on family-owned forest land. In: Southern Forest Futures Project Technical Report.
- Cushing, Tamara L. 2011. Explaining the variations in local timber prices. The South Carolina Forest Steward, Spring 2011.
- Cushing, Tamara L. and Thomas J. Straka. 2011. Extension forestry and family forest owners: A data source. Journal of Extension. 49(2): Article Number 2TOT6
- Cushing, Tamara L. 2010. "2010 Directory of Certified Forestry Herbicide and Insecticide Applicators for South Carolina." Internet Published. Clemson Extension EC 660
- Cushing, Tamara. 2010. How will low stumpage prices affect your forest management? Carolina Forestry Journal. 2010(2):7.
- Cushing, Tamara L. 2010. "Response: Forest Taxation Who Will Speak for the Landowner?" Journal of Forestry 108(2): 99-100.

- Cushing, Tamara L. 2010. "Improving appraisals for tax reporting purposes." <u>The Consultant</u> 37-38.
- Cushing, Tamara L. 2009. "2009 Directory of Certified Forestry Herbicide and Insecticide Applicators for South Carolina." Internet Published. Clemson Extension EC 660.
- Cushing, Tamara L. 2008. "Mistakes you can't afford to make in estate planning." Forest Landowner, May/June.
- Cushing, Tamara L. 2008. "Taxation and Land Devaluation: An examination of the tax burden on non-industrial private landowners." The Consultant 43-45.
- Michels, A.C., C. Barton, T. Cushing, P.N. Angel, R. Sweigard, and D.H. Graves. 2007. Evaluation of low spoil compaction techniques for hardwood forest establishment on an eastern Kentucky surface mine. Proceedings, 24<sup>th</sup> National Meeting of the American Society of Mining and Reclamation. June 2-7. Gillette, WY. 492-503.
- Cushing, T. 2006. "Where does the financial value of trees come from?" Kentucky Woodlands Magazine 1(1): 18-19.
- Greene, J.L., Bullard, S. H., Cushing, T. L., and Beauvais, T. 2006. Effect of the federal estate tax on nonindustrial private forest holdings. <u>Journal of Forestry</u> 104(1): 15-20.
- Greene, J.L., Cushing, T., Bullard, S., and Beauvais, T. 2003. Effect of the federal estate tax on rural landholdings in the USA. In: Teeter, L., et al., eds. Forest Policy for Private Forestry: Global and Regional Challenges. Wallingford, UK; New York: CABI Publishing. p. 211-218.
- Arano, K.G, Cushing, T.L., and Munn, I.A. 2002. Forest management expenses of Mississippi's non-industrial private forest landowners. <u>Southern Journal of Applied</u> Forestry 26(2):93-98.
- Greene, J., Cushing, T., Bullard, S., and Beauvais, T. 2002. Effect of the federal estate tax on rural land holdings in the United States. In: Schmithusen, F., et al. eds. Forest Law and Environmental Legislation, Contributions of the IUFRO Research Group 6.13 Proc. VII. Zurich: Swiss Federal Institute of Technology Zurich. Forstwissenschaftliche Beitrage no. 27. p.97-106.
- Cushing, T., Bullard, S., Greene, J., and Beauvais, T. 2001. The effects of the federal estate tax on non-industrial private landowners. In: Proceedings, Society of American Foresters 2000 National Convention, Washington, DC, Nov. 16-20, 2000. Bethesda, MD: SAF. p.135-139.
- Arano, K.G., Cushing, T.L., and Munn, I.A. 2001. Non-industrial private forest landowner's management expenditures in Mississippi, 1995-1997. In: Pelkki, M.H., ed. Hardwoods an Underdeveloped Resource? Proceedings of the Annual Meeting of the Southern

- Forest Economics Workers (SOFEW), Lexington, KY, Mar. 26-28, 2000. Monticello: Arkansas Forest Resources Center. p.80-84.
- Cushing, T.L. 2000. Living the future: the perspective of an early-career forester. In: Proceedings of the Society of American Foresters National Convention, Portland, OR, Sept. 11-15, 1999. Bethesda, MD: SAF. p. 75-76.
- Cushing, T., Bullard, S., Greene, J., and Beauvais, T. 2000. The effects of the federal estate tax on non-industrial private landowners. In: Munn, I.A., et al., eds. Timberland Investments: Improving the Odds. Proceedings of the 1999 Southern Forest Economics Workshop, Biloxi, MS, Apr. 18-20, 1999. Mississippi State University, Department of Forestry. p.145-148.
- Greene, J., Bullard, S., Cushing, T. and Beauvais, T. 2000. The effect of the federal estate tax on non-industrial forest ecosystems in the United States. In: XXI IUFRO World Congress, Kuala Lumpur, Malaysia, Aug. 7-12, 2000. Vienna: IUFRO Secretariat. Vol. 2: Abstracts of Group Discussions. p.262.
- Greene, J., Cushing, T., Bullard, S., and Beauvais, T. 2000. Effect of the federal estate tax on non-industrial private forest holdings in the U.S. In: DeCoster, L.A., ed. Proceedings of the Forest Fragmentation 2000 Conference: Sustaining Private Forests in the 21<sup>st</sup> Century, Annapolis, MD, Sept. 17-20, 2000. Alexandria, VA: The Sampson Group, Inc. p.142-144.
- Cushing, Tamara, Steve Bullard, John Greene, and Ted Beauvais. 2000. The federal estate tax and Mississippi Forest Landowners. <u>Tree Talk</u>, Mississippi Forestry Association, summer, p. 30-32.
- Cushing, T., Bullard, S., Greene, J., and Beauvais, T. 1999. The effects of the federal estate tax on non-industrial private landowners. In: Proceedings of the Society of American Foresters National Convention, Traverse City, MI, Sept. 19-23, 1998. Bethesda, MD: SAF. p. 270-274.
- Culen, G. R., Cassie, E., Cushing, T., Flanagan, W. and Harrington, M. 1997. Aquatic-Marine Ecosystems: Leader's Activity Guide. University of Florida Cooperative Extension, IFAS for-sale system, SP MRL 20, 253 pp.

## **MULTIMEDIA PRODUCTS**

- Straka, T.J. and T.L. Cushing. 2013. Forest resource management planning: Reasons for planning and the planning process. Part II of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 45 slides
- Straka, T.J. and T.L. Cushing. 2013. The American Tree Farm System: The who, what and why of the America Tree Farm System. Part IV of the Management Plans for Private

- Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 78 slides
- Straka, T.J. and T.L. Cushing. 2013. Other management plan templates and integration with ATFS. Part V of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 58 slides
- Straka, T.J. and T.L. Cushing. 2013. Ownership of the forest of the United States: Who owns the forest? Part I of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 52 slides
- Straka, T.J. and T.L. Cushing. 2013. Communicating with the Family Forest Owner: The key to successful forest resource management planning. Part III of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 49 slides
- Cushing, T.L. and T.J. Straka. 2013. Building Beyond the Initial Relationship with the Family Forest Owner: Plus twenty-five basic forest resource management planning statements that highlight fundamental issues. Part VI of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 16 slides
- Straka, T.J. and T.L. Cushing. 2013. Two hundred test and quiz questions for the Management Plans for Private Lands Curriculum. Instructor handbook for Management Plans for Private Lands Curriculum prepared for the American Forest Foundation, Washington, D.C. 32 pages.

## **POSTERS**

- Cushing, Tamara L. and Thomas J. Straka. 2014. Integrating forestry capstone curriculums: preparing today's students to be tomorrow's forest managers through education in sustainability and certification. IUFRO World Congress, Salt Lake City, UT.
- Pile, Lauren, T.J. Straka, and T.L. Cushing. 2014. American Tree Farm System Management Plan Template and Capstone Forest Management Planning Courses, Society of American Foresters and Canadian Institute of Forestry National Convention, Salt Lake City, UT.
- Lyell, T.J., and T. L. Cushing. 2011. Analysis of Carbon Credit Prices on the Chicago Climate Exchange. Society of American Foresters Annual Convention, Honolulu, HI.

# MAJOR EXTENSION/TEACHING PROJECTS

- Legacy curriculum. Developed with American Tree Farm System to be delivered through monthly webinars in 2016.
- 2015-2016 Update and revision of Ties to the Land. Involves content development and new methods of delivery.

- 2015 Forest Tax Symposium: Understanding Oregon's Family Forest Tax Landscape. Served on planning committee, presented and worked on post-symposium analysis (to be submitted for publication)
- Development of Master Tree Farmer offered in April 2013 to 127 participants over 5 sessions through Adobe Connect.
- Development of Integrated Forest Management Curriculum. Focus is on the non-industrial private forest landowner and teaches students how to plan for those owners. Includes management concepts, discussion of forest ownership and certification of forest land. Project includes 6 classroom sessions by PowerPoint complete with quiz/test questions. Website under development with video footage. With Dr. Tom Straka.
- 2012-2013 South Carolina 4H Forestry Clinic. Developed with four FNR Forestry/4H agents

## **WEBINARS**

- 2013 Forestry Ethics. Clemson University Extension Forestry and Natural Resources Webcasts.
- 2013 Forest Business. Master Tree Farmer, Session 5.
- 2012 Forestry Ethics. Clemson University Extension Forestry and Natural Resources Webcasts.
- 2012 Forest Management On Your Land. Presented with Dr. Jeff Stringer for Natural Resource Opportunities for Landowners. Southern Regional Webinar Series.
- 2012 Basics of Estate Planning and the Tools Available for Family Forests. American Tree Farm System.
- 2012 Fix the Estate Tax to Keep the Forest in the Family. Co-presented with Melissa Moeller. American Tree Farm Webinar.
- 2011 Ethics. Forestry and Natural Resources Webcast Series, Clemson University
- 2010 Forestry Ethics. Forestry and Natural Resources Webcast Series, Clemson University
- 2010 Forest Certification. Forestry and Natural Resources Webcast Series, Clemson University
- 2010 Growth and Yield Models. Forestry and Natural Resources Webcast Series, Clemson University
- 2010 Economics of Genetically Improved Seedlings. Forestry and Natural Resources Webcast Series, Clemson University

- 2009 Ethics. Forestry and Natural Resources Webcast Series, Clemson University
- 2009 Cash Flow Analysis. Forestry and Natural Resources Webcast Series, Clemson University
- 2009 Forest Valuation. Forestry and Natural Resources Webcast Series, Clemson University.

#### **PRESENTATIONS**

- 2015 Taxes and Family Forests: What do owners want to know? Oregon Committee on Family Forests, Salem, OR.
- 2015 Ties to the Land. Extension Workshop, Forest Grove, OR.
- 2015 Federal Income Taxation of Forestland. Extension Workshop, Oregon City, OR.
- 2015 Understanding Your Forest Taxes. Extension Workshop, Prineville, OR.
- 2015 Understanding Your Forest Taxes. Extension Workshop. Bend, OR
- 2015 How do Tax Policies Influence Forest Management Decisions? Policy Panel Discussion, Society of American Foresters National Convention, Baton Rouge, LA.
- 2015 Taxes and Family Forests: What do owners want to know? Society of American Foresters National Convention, Baton Rouge, LA.
- 2015 Economic Analysis of Tree Improvement. Northwest Tree Improvement Cooperative Annual Meeting, Aurora, OR.
- 2015 Planning for the Successful Transfer of Your Forest. Women Owning Woodlands Retreat, Oregon City, OR.
- 2015 Oregon State University Forestry Extension Programs. Rotary Club of Albany, Oregon.
- 2015 Oregon Tax Symposium: Educating Landowners, Tax Preparers and Ourselves. IUFRO Extension and Knowledge Exchange Working Party Meeting, Galway, Ireland.
- 2015 Income Taxation on Forest Revenue. Westside Chapter, Oregon Association of Tax Consultants, Beaverton, OR.
- One Year Down! What I know and what I'd like to know. Oregon Committee on Family Forests, Salem, OR.
- 2015 Comparing the Economics of Different Silvicultural Options. Oregon Outstanding Tree Farmer of the Year & Howdy Neighbor Tour, Lyons, OR.

- 2015 Income Taxation on Forest Revenue. Oregon Association of Tax Consultants, Hillsboro, OR.
- 2015 Taxation of Forest Land. Oregon Society of Farm Managers and Rural Appraisers. Corvallis, OR
- 2015 Planning for Successful Transfer of Your Forestland. Tree School Rogue, Grants Pass, OR.
- 2015 Timber and Ag Classification Determining the Value of Forested Land. Black Hills Land Owners of Timbered Property, Johnson Siding, SD.
- 2015 Forest Ownership Taxation. 2015 Family Forest Landowners & Managers Conference & Exposition, Moscow, ID.
- 2015 Federal Income Taxation of Forestland. Tree School Clackamas, Oregon City, OR.
- 2015 Planning for the Successful Transfer of Your Forestland. Tree School Clackamas, Oregon City, OR.
- 2015 Costs and Trade-offs Among Various Insect Control Options in Christmas Trees. Beneficial Insects in Christmas Trees Moving Ahead, Aurora, OR.
- 2015 Tax workshops. Eastern OR (4 locations)
- 2015 Succession Planning. Douglas Small Woodlands Association, Roseburg, OR.
- 2015 Income Taxes. Forest Tax Symposium, Corvallis, OR.
- 2014 Property, Severance, Income Taxes and Their Impact on Land Expectation Value. Western State Forest Tax Administrator's Conference, Kellogg, ID.
- 2014 Risks & Rewards of Forest Management. Oregon Tree Farm System Annual Meeting, Portland, OR.
- 2014 Reducing the Impact of Income Taxes on Forestry Income. National Tree Farmer Convention, Pittsburgh, PA.
- 2014 Planning for the Successful Transfer of Your Forest: Strengthening the Process. National Tree Farmer Convention, Pittsburgh, PA.
- 2014 Forest Business. Master Woodland Manager, Corvallis, OR.
- 2014 Forest Business. Master Woodland Manager Mini-College, Corvallis, OR.
- 2014 The Gamble of Owning Forest Land. Oregon Small Woodlands Association 2014 Annual Meeting, Canyonville, OR

- 2014 Forestry Income and Estate Taxes. Georgia Tree Farm Field Day "Matching Environmental Sustainability with Economic Reality", Hawkinsville, GA
- 2014 Improving the Profitability of Your Forestland. Greenville Forestry and Wildlife Association, Greenville, SC
- 2014 Timber Tax Law Changes. Enoree Chapter of the Society of American Foresters, Saluda, SC
- 2014 Educating Undergraduate Students to Prepare for Global Markets. 2014 Virginia Forestry Summit (joint with ACF and SAF), Williamsburg, VA
- 2014 Generation to Generation: Planning for a Successful Transfer. Greenville Forestry and Wildlife Association, Greenville, SC
- 2014 Reducing the Impact of Taxes on Your Forestland and Related Income. Heirs Property Sustainable Forestry Program: Agriculture, Taxes and Capital (Money!), St. George, SC
- 2014 Update and Refresher on Forestry Income and Estate Taxes. Lexington County Forestry Association, Lexington, SC
- 2014 Preserve Your Timber Tax Basis or Pay Uncle Sam \$\$\$. Greenville Forestry and Wildlife Association, Greenville, SC
- 2014 Forestry Income and Estate Taxes. Oconee County Forestry Association, Walhalla, SC
- 2014 Taxes for Forest Landowners. Abbeville County Forestry Association, Abbeville, SC.
- 2014 Forest Taxation Advice Before You File. Capital Ideas Live! Alabama Forest Owners' Association. Monthly news conference, January.
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Charleston, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Anderson, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Columbia, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Mt. Pleasant, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Spartanburg, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Florence, SC.

- 2013 Income Taxes and the Forest Landowner. South Carolina Forestry Association 45<sup>th</sup> Annual Meeting, Asheville, NC.
- 2013 Income Taxation for Forest Landowners. National Tree Farmer Convention, Minneapolis, MN.
- 2013 Estate Taxes and Planning for Family Forest Owners. National Tree Farmer Convention, Minneapolis, MN.
- 2013 Planning for the Successful Transfer of the Family Forest: Strengthening the Process. National Tree Farmer Convention, Minneapolis, MN.
- 2013 Markets and Economic Considerations. Upland Hardwood Silviculture Conference, USFS, Asheville, NC.
- 2013 Taxes 2013: And Beyond! Forest Landowners Association, Coeur d'Alene, ID.
- 2013 Planning for the Successful Transfer of Your Family Woodland. Workshop for Kentucky Woodland Owners Association, Carlisle, KY.
- 2013 Integrating the Tax Man into Your Management Plan. Family Forest Owners & Managers Conference, Moscow, ID.
- 2013 Taxation of Forest Land. Family Forest Owners & Managers Conference, Moscow, ID.
- 2013 Taxation and the Private Forest Landowner: An Update. Workshop for University of Georgia Extension, Statesboro, GA.
- 2013 Forestry Tax Update. Lexington County Forestry Association Meeting, Orangeburg, SC.
- 2013 Timber Tax Update 2013. Greenville Forestry & Wildlife Association, Greenville, SC.
- 2013 Timber Tax Update 2013. Newberry Forestry Focus, Newberry, SC.
- 2012 Integrating the American Tree Farm System into a University Capstone Class. Society of American Foresters Annual Convention, Spokane, WA.
- 2012 Farm Income Tax Fundamentals. Clemson University Extension, Financial Management, Estate and Tax Planning for New Farmers. Columbia, SC.
- 2012 Farm Income Tax Fundamentals. Clemson University Extension, South Carolina New and Beginning Farmers Program. Columbia, SC.
- 2012 Timber Tax for Foresters and Landowners. Anderson, Greenville, Pickens and Oconee County Forestry Meeting. Clemson, SC.

- 2012 Income Taxation of Timber. Orangeburg County Landowners Association, Orangeburg, SC.
- 2012 Forest Economics and Management Projects at Clemson. South Carolina Society of American Foresters Summer Meeting, Clemson, SC.
- 2012 Leaving a Legacy: Planning for the Successful Transfer of the Family Forest. 2012 National Tree Farmer Convention, Jacksonville, FL.
- Fix the Estate Tax to Keep the Forest In the Family. Co-presented with Melissa Moeller. 2012 National Tree Farmer Convention, Jacksonville, FL.
- 2012 Basics of Estate Planning and the Tools Available for Family Forests. 2012 National Tree Farmer Convention, Jacksonville, FL.
- 2012 Tax Planning for Tree Farmers. Tree Farmer Landowner Conference, Blackville, SC.
- 2012 Forestry Tax Issues for Foresters and Landowners. Forestry Field Day, Swainsboro, GA.
- 2012 American Tree Farm System in the Classroom. Association of Consulting Foresters Spring Meeting, Columbia, SC.
- 2012 Income Taxation of Timber. Chesterfield County Landowners Association, Chesterfield, SC.
- 2012 Tips for Taxation of Timber. Lower Pee Dee Landowners Association, Hemingway, SC.
- 2012 Introduction of the American Tree Farm Curriculum Project with Clemson University. American Tree Farm Leadership Conference, Portland, OR.
- 2012 Timber Taxes. Newberry County Landowner Association, Newberry, SC.
- 2012 Basics of Income Taxes on Forestry. Tri-County Forest Landowners Association, Chester, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Spartanburg, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Mt. Pleasant, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Florence, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Clemson, SC.

- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Charleston, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Columbia, SC.
- 2011 Financial Comparison of Second Generation and Genetically Improved Pines. Society of American Foresters Annual Convention, Honolulu, HI.
- 2011 Embracing or Throttling Change, How is Forestry Managing? ENAP, Forest Products Conference, Baltimore, MD.
- 2011 Estate Planning for Forest Landowners. Texas Forestry Association Annual Meeting, Galveston, TX.
- 2011 Can't see the taxes for the trees: Discovering the hidden costs of land ownership. Land Think Summit, Atlanta, GA.
- 2011 Basics of Income Taxes on Forestry. Sumter County Landowners Association, Sumter, SC.
- 2011 Adding Value to Forest Properties Through Hunting Lease Arrangements. Pickens County Landowners Association, Liberty, SC.
- 2011 Financial Considerations of Growing Longleaf Pine. Economics of Growing Longleaf Pine, Tillman, SC.
- 2011 Factors Affecting Returns From Longleaf Pine. Economics of Growing Longleaf Pine, Florence, SC.
- 2011 Timber Basis and Depletion Accounts for Forestry. Richland County Landowners Association, Columbia, SC.
- 2011 Improving Your Longleaf Pine Returns Through Tax Planning. Economics of Growing Longleaf Pine, Pelion, SC.
- 2011 Tax Tips to Help Make Forest Management Affordable. 5<sup>th</sup> Annual Partners Workshop, Colorado State Forest Service.
- 2011 Timber Taxes: A primer on basis, deductions, and incentives for landowners. Edgefield County Landowners Association, Edgefield, SC.
- 2011 Timber Prices and Tax Law: version 2011. Greenwood County Landowners Association, Greenwood, SC
- 2011 Timber Taxes. Pisgah Chapter, Society of American Foresters, Asheville, NC.
- 2011 Timber Taxes. Newberry County Forestry Focus, Newberry, SC.

- 2011 A Comparison of the Financial Impacts of Cost Share Programs On Second Generation and Genetically Improved Loblolly and Longleaf Pine Plantations. 16<sup>th</sup> Biennial Southern Silvicultural Research Conference in Charleston, SC.
- 2011 Carbon, Taxes and the Role of Clemson Extension. Pickens County Landowner Association, Liberty, SC.
- 2010 Certification and the American Tree Farm System. Laurens County Landowners Association, Laurens, SC.
- 2010 Timber Prices and Tax Law: What does the future hold? McCormick County Landowners Association, McCormick, SC.
- 2010 Fundamentals of Timber Income Tax. Clemson University, Clemson, SC. Workshop, co-presented with Harry Haney.
- 2010 Estate Planning for Forest Landowners. Clemson University, Clemson, SC. Workshop, co-presented with Harry Haney.
- 2010 A View From the Forest. ENAP, Forest Products Conference. Baltimore, Maryland.
- 2010 Income and Estate Taxes. Longleaf Alliance Regional Conference Field Trip. McBee, SC.
- 2010 Property Tax Structure and Comparison. Forest Certification-Opportunities in NC, SC & VA Meeting, Rainforest Alliance. Durham, NC.
- 2010 Landowner Patterns in the United States. University of Northern British Columbia, Prince George, British Columbia, Canada.
- 2010 Presentations to 3 Rotary Clubs (2 in British Columbia and one in Seneca, SC) discussing current and future threats to forests in the South as well as our landowner demographics.
- 2010 How Low Prices Affect Forest Management. Greenville County Forestry and Wildlife Association, Greenville, SC
- 2010 Taxation and the Private Forest Landowner. University of Georgia. Workshop.
- 2010 Taxation and Record Keeping for Christmas Tree Growers, South Carolina Christmas Tree Growers Winter Meeting, Columbia, SC
- 2010 Income and Estate Tax Incentives for Landowners. Abbeville County Landowner Meeting, Abbeville, SC
- 2010 Income and Estate Tax Incentives for Landowners. Pickens, Anderson and Greenville County Forestry Association Joint Meeting, Easley, SC

- 2010 Income and Estate Tax Incentives for Landowners. Oconee County Forestry Association Meeting, Walhalla, SC
- 2009 Timber Taxation. Clemson University, Columbia, SC. Workshop, Co-Presented with Harry Haney
- 2009 How Low Prices Affect Forest Management. South Carolina Forest Association Annual Meeting, Landowner Conference. Asheville, NC.
- 2009 Allocation of Timber and Land Tax Basis for your Forest Land. Upstate Forestry Workshop: "Birds, Plants, and Trees". Greenville, SC
- 2009 Tax Basis: What? How? Capital Ideas Live! Alabama Forest Owners' Association. Monthly news conference, August.
- 2009 Estate Planning for Forest Landowners in Troubled Times. Clemson University, Columbia, SC. Co-Presented with Harry Haney
- 2009 Forest Diseases and Invasive Species in the Southeast. Moderator. Clemson University, Columbia, SC.
- 2009 Making Money from Your Woods. Orangeburg County Landowner's Association. Orangeburg, SC.
- 2008 \$25,000 Write-off for SUV, More for Pickups. Capital Ideas Live!, Alabama Forest Owners' Association. Monthly news conference, October.
- 2008 Preserving Privately Owned Forests: Tax Disincentives. Kentucky Woodland Owners Association Annual Meeting. Pine Mountain, KY.
- 2008 Tax Policies: Incentive or Disincentive for Land Ownership. Wright State University, Department of Biology. Dayton, OH.
- 2008 Estate Planning. Ohio River Valley Woodland and Wildlife Workshop. Campbell County, KY.
- 2008 Presentation on Property Tax Situation in Kentucky. Kentucky Woodland Owners Association Board Meeting. Frankfort, KY.
- 2007 Making Money from your Woods. 2007 Central Region Woodland Owners Short Course. Somerset, KY.
- 2007 Integrated Forest Resource Management. 2006-2007 Service-Learning Showcase, Lexington, KY.
- 2007 Record Keeping & Taxes, Parts I & II. Ohio River Valley Woodland & Wildlife Workshop, West Harrison, IN.

- 2006 Adding Value to Woodland Property Through Hunting Lease Arrangements. Rowan County Forestry Field Day, Morehead, KY.
- 2006 Timber Income Taxes and Intergenerational Transfers. Lincoln Hills Resource Conservation & Development, Inc., Ferdinand, IN.
- 2006 Woodland Record Keeping and Timber Taxes. Ohio River Valley Woodland & Wildlife Workshop, Cincinnati, OH.
- 2006 Estate Planning and Forest Economics. One Acre at a Time: A Kentucky Woodlands Owner Seminar, Lexington, KY. (Two separate dates)
- 2006 Kentucky Forestland Taxes: Effects and Ramifications. Kentucky-Tennessee Society of American Foresters Winter Meeting, Prestonsburg, KY.
- 2006 Everything You Always Wanted to Know About Property Taxes and More! University of Kentucky, Department of Forestry, Seminar, Lexington, KY.
- 2005 Property Tax Systems in the United States: SAF Annual Meeting, Fort Worth, TX.
- 2005 The Business of Growing Christmas Trees. Kentucky Christmas Tree Association, Fall Meeting, Lexington, KY.
- 2005 Timberland as an Investment: Women in Land Ownership Workshop, Selma, AL.
- 2005 Total Tax Burden on Private Landowners in the South: WSFR Graduate Student Symposium, Athens, GA.
- 2004 Analysis of Federal and State Taxation of Timberland: Joint SAF/CIF Meeting, Edmonton, Canada.
- 2004 Student Orientation: Joint SAF/CIF Meeting, Edmonton, Canada.
- 2003 Passing the Torch: Tapping into the Energy and Talents of Young SAF Leaders: SAF Annual Meeting, Buffalo, NY.
- 2000 The Effects of the Federal Estate Tax on Non-Industrial Private Landowners: SAF Annual Meeting, Washington, D.C.
- The Effects of the Federal Estate Tax on Non-Industrial Private Landowners: Southern Forest Economics Workshop, Biloxi, MS.
- 1999 Science and Practice of Forestry: The Future ... Dealing with Uncertainty (early-career speaker): Invited speaker, SAF Annual Meeting, Portland, OR.
- 1998 The Effects of the Federal Estate Tax on Non-Industrial Private Landowners: SAF Annual Meeting, Traverse City, MI.

#### YOUTH ACTIVITIES

- 2015 Spoke with STEM camp high school participants on college forest about private landownership.
- 2012 Taught forestry to youth (aged 9-13) at South Carolina 4H Junior Weekend (all youth participated in one hour sessions)
- 2012 Taught forestry to youth (aged 14-19) at South Carolina 4H Senior Weekend (full-day training)
- 2011 Taught forestry to youth (aged 9-13) at Wild at Webb Camp
- 2010 Taught forestry to youth (aged 9-13) at 4H Wild Days Camp
- 2010 Taught forestry to youth (aged 9-13) at Wild at Webb Camp

## **INTERNET BASED PROJECTS**

- Forestry Tax Incentives. Youtube video for Forest Landowners Tax Council.

  <a href="http://www.youtube.com/watch?v=AoB3Ym4pnjl">http://www.youtube.com/watch?v=AoB3Ym4pnjl</a>

  Basics of Basis for Family Forest Owners. Youtube video for Forest Landowners Tax Council.

  <a href="http://www.youtube.com/watch?v=C7LsNR46Py8">http://www.youtube.com/watch?v=C7LsNR46Py8</a>
- Taxation of Forestry Income. Youtube video for Forest Landowners Tax Council. http://www.youtube.com/watch?v=rASQT41N9LA
- 2012-present Regional Editor for Women Owning Woodlands web site.
- 2011-2014 Created Facebook page for Clemson FNR Extension. Served as lead administrator to the page and presented information of interest to our target audience, the general public. Linked to a Twitter feed.
- 2009-2014 Responsible for Clemson Forestry and Natural Resources Extension web pages
- 2009-2014 Webmaster for South Carolina Tree Farm Committee
- 2009-2013 Webmaster for South Carolina Prescribed Fire Council
- 2009-2010 Participate as team leader on the Wood based Energy Wiki through eXtension.

## **CONSULTING PROJECTS**

2014 Developing a report on taxation and the family forest owner for American Forest Foundation. 2013 Developed a series of YouTube presentations on forestry taxation for Forest Landowners Tax Council 2012-present Estate, income and property tax advisor to American Forest Foundation. Included assisting with language for fact sheets and proposed legislation on estate taxation 2005 Expert Witness Testimony, Kentucky Board of Tax Appeals, Interrogator Hearing, Jamie Corum vs. Harlan County Property Valuation Administrator (FILE NO. K04-S-139). Testimony on the methods of property valuation used in Harlan County and what would be a proper method to value forest land. **SERVICE & RECOGNITION** 2015-present Member of Forest Valuation Advisory Committee, Oregon Department of Revenue. 2012-present Selected for Board of Directors of the Forest Landowners Tax Council 2012 Requested review of the IRS publication, Hardwood Timber Audit Guide. Review requested by the IRS. Consulted with IRS Forester on corrections. 2012 Co-led group of students from the Commissioner's School for Agriculture through a field tour focusing on forestry and careers in forestry 2012-present Member of National Farm Income Tax Extension Committee. Reviewed IRS publication, Farmer's Tax Guide; met with Joint Committee on Taxation. 2012 Reviewed 3 articles for Ruraltax.org 2012 Member of Search Committee for Area Forestry and Natural Resources Agent: Williamsburg County 2012 Member of Search Committee for Area Forestry and Natural Resources Agent: Kershaw County 2012 Member of Search Committee for Area Forestry and Natural Resources Agent:

Co-editor of The South Carolina Forest Steward, distributed via internet and

email to landowners in South Carolina (4 times a year).

Colleton County

2011-2014

- Attended SC Tree Farm tour (2010 & 2011)
- Attended SC Tree Farm Legislative Day (2011 & 2012)
- Tree Farm Inspector 2012-present
- Certified as Inspector Training Facilitator 2012

Cushing	
	- Attend National Tree Farm Leadership Conference (2009-2014)
2009-2013	South Carolina Prescribed Fire Council, Clemson University Representative, website manager, Treasurer
2009-2014	South Carolina Foresters Council, Clemson University Extension Representative, Secretary (2010-2011), chair-elect (2013), nominations chair (2014)
2008-2014	Represent Clemson University Forestry and Natural Resources Extension Team at the Southern Extension Unit Leaders Meeting. Also responsible for reporting Extension activities for the Unit back to the Regional Extension Forester.
2008	Reviewed "Estate Planning for Forest Landowners: What will become of your timberland?" by Siegel et. al. Published January 2009.
2007-present	Review numerous articles for Journal of Forestry, Southern Journal of Applied Forestry, Northern Journal of Applied Forestry and other occasional reviews.
2007-2011	Participate in Alabama Forest Landowners Association "Capital Ideas Live" brainstorming sessions
Oregon State 2014-pre 2016-pre 2015-16 2015 2014-15	Search Committee for Extension Forest Harvesting Specialist Met with 2 potential donors with Foundation representative
Clemson Univ 2013-2 2013 2012 2011 2011-2 2011-2	Review of SAF Accreditation Self-Study Report Chair of search committee for 3 lecture positions in the School of Agricultural, Forest and Environmental Sciences Served on internal search committee for Director of the School of Agricultural, Forest, and Environmental Sciences Faculty Representative to the CAFLS Alumni Board of Directors Serve on Graduate Advisory Committee, FNR
2015-p 2015 2015	erican Foresters 1994-present bresent Member, Committee on Forest Policy Chair, special committee examining land management Student Quiz Bowl at convention  Vice-Chair, Non-Industrial Private Landowners Working Group International Quiz Bowl Committee for 2014 IUFRO/SAF Meeting Presenter at Heartland Leadership Academy Membership Chair, Appalachian Society of American Foresters Awards Committee Chair, South Carolina Division

2013	Student Activities Committee Chair, Charleston Convention 2013
2013	Chair, South Carolina Division
2012	Chair-elect, South Carolina Division
2012-2013	National Cultural Diversity Committee
2011	Chair, Keowee Chapter
2011	Program Committee Member, Heartland Leadership Academy
2010	Non-voting member, Council
2010	Chair, House of Society Delegates
2010	Chair-elect, Keowee Chapter
2010-2014	Audit Committee Chair, South Carolina Division
2009	Chair-elect, House of Society Delegates
2009	Leadership Development Committee, member
2009-2013	Preparation of APSAF Federal Income Tax Return
2008	Chair, Kentucky-Tennessee Society
2008	Convener, House of Society Delegates
2008	Visiting Team for Alabama A & M University SAF Accreditation
2007	Visiting Team for University of Minnesota SAF Accreditation
2007-2008	House of Society Delegates Voting Representative
2006-2008	National Accreditation Committee
2007	Chair-elect, Kentucky-Tennessee Society
2007	Chair, East Kentucky Chapter
2006	Chair, East Kentucky Chapter
2005	National Meeting Stream Captain, Decision Sciences Sessions
2002-2005	National Program Committee Member
2004	Joint SAF/CIF Meeting Co-Stream Captain, Private Woodlot Session
2003	Chattahoochee Chapter Chair, Georgia Division
1997	National Student Assembly Chair, Arrangements Committee, House of
	Society Delegates Representative, Moderator of National Student
	Assembly, Participant in National Leadership Academy
1995-1996	UF Student Chapter Chair, Florida Executive Committee
1994-1995	UF Student Chapter Secretary

Southern Forest Economics Workers, 1998-2012

2006-2008 Academic Representative, Steering Committee 1999-2004 Industry Representative, Steering Committee

University of Kentucky, Department of Forestry Committees: 2005-2008

Curriculum Revision, Policy Position Search, Strategic Planning, Graduate Student Awards

Xi Sigma Pi (Forestry Honor Society) Inducted 1998

Beta Alpha Psi (Accounting Honor Fraternity) Inducted 1997

Institute of Food and Agricultural Sciences, University of Florida 1995-1996 Ambassador and Public Speaker

National Agricultural Alumni Development Association 1995-1998

1997 Contributing writer NAADA Connections

Association of Southern Forestry Clubs 1994-1995

1994-1995 Secretary, Co-organized 38th Annual ASFC Conclave, Starke, FL

University of Florida Forestry Club 1993-1996

1994-1996 Competed in women's and jack-n-jill cross-cut at ASFC Conclave

School of Forest Resources and Conservation College Council, Univ. of Florida 1994-1996 1995-1996 President

# PROFESSIONAL DEVELOPMENT

2015-present	Faculty Training in Advancement Resources
2013-2014	Participant in LEAD21 (Leadership for the 21st Century)
2012-2015	Attended National Tree Farm Leadership Conference
2012	Attended SAF – American Tree Farm System Leadership Academy
2011	Participated in spring writing group
2011	Attended the National Academic Program Summit hosted by the APLU.
2005-2013	Attend National Timber Tax Meeting. Discuss timber tax related developments and research possibilities with other tax researchers.
2010	Attended Train-the-Trainer for Woodland Steward Series program.
2009-2010	Attend South Carolina Forestry Association Annual Meetings.
1995-2014	Attend National Society of American Foresters meetings.
2009-2014	Attend Appalachian Society of American Foresters meetings.
2009	Ethics Across the Curriculum. Clemson University.
2008-2010	University of Kentucky, Asian Studies Program. Received \$4,000 for incorporation of Asian Studies into Forest Valuation course.
2008-2009	University of Kentucky, College of Agriculture, Academy of Teaching and Learning Scholars.
2008	Regional Recruiting Discussion. University of Kentucky participant in discussion on how to improve recruiting efforts and collaborate on such efforts.

2008 Society of American Foresters Leadership Academy.

# **AWARDS/CERTIFICATIONS**

2014	Extension Forester of the Year, Forest Landowners Association
2013	Dr. Ansel E. Miller Excellence in Teaching Award
2011	Young Forester Leadership Award, National, Society of American Foresters
2010	Dr. Ansel E. Miller Excellence in Teaching Award
2010	Young Forester Leadership Award, South Carolina Division, Society of American Foresters
2009-present	Registered Forester, State of South Carolina
2007	Outstanding Service Award for an Individual under 35 years of age, awarded by Kentucky-Tennessee Society of American Foresters
2007	Faculty Service-Learning Award, for incorporating service learning into Integrated Forest Resource Management course.
2005	Second Place Presentation, WSFR Graduate Student Symposium, University of Georgia
2000-2011	Registered Forester, State of Georgia
1999	Recognition for "Overall Excellence in Performance as a Graduate Student", Mississippi State University
1996	Outstanding Forestry Student, University of Florida
1996	Newins-Zeigler Senior Leadership Award, University of Florida
1995	J.B. Adkins Memorial Scholarship, University of Florida
1995	Leigh Walker Memorial Scholarship, University of Florida
1995	Project Learning Tree

# **VOLUNTEER SERVICE & COMMUNITY INVOLVEMENT**

Rotary Club, Albany, Oregon 2015-present Member Rotary Club, Clemson, South Carolina.

2013-2014 Co-chair Fundraiser: Grains, Grapes and Gifts (brew-tasting & silent auction)

Clemson United Methodist Youth Group.

2014 Spring Break Mission Trip to Eleuthera, Bahamas. Built recycling containers for new recycling facility

Edwards Middle School, Central, South Carolina 2013 Classroom volunteer

Daniel Edwards Band Booster, Executive Board, Central, South Carolina 2013-2014 Vice President

Clemson Elementary School, Clemson, South Carolina 2011-2013 Classroom volunteer 2010-2011 Math Super Stars

Girl Scouts, Clemson, South Carolina 2011-2012 Cookie mom

Pickens County 4-H, Clemson, South Carolina 2009 Volunteer Club Leader

Cherokee County 4-H, Canton, Georgia 2003-2005 Volunteer leader, Co-leader Forestry Judging Team

Board of Directors, Lexington Montessori School, Lexington, Kentucky Appointed Spring 2008, Resigned December 2008