Filling in the Estimated Timber Volumes

Page 2 of the Cutting Notice and Report form allows landowners to insert detailed information about the location, tree species, product and volume of wood that will be cut from properties enrolled in the Managed Forest Law and Forest Crop Law programs.

This information is needed to record how much yield tax is paid by an owner after the timber harvest is completed. The information is also needed by legal description since yield tax payments are subtracted from the withdrawal tax if lands are withdrawn from the Managed Forest Law or Forest Crop Laws early.

The order number is required for each Managed Forest Law or Forest Crop Law in which trees will be cut. Note that if proposed cutting will be done on two separate order numbers, two separate forms must be submitted. The order number can be found in various locations, including the order of designation. Most letters and documentation you receive from the DNR forester will also reference the order number.

Remember that if harvesting is taking place on another MFL order, a second cutting notice and report must be submitted.

A job number box is established for industrial landowners. This job number allows industrial owners to name or number their timber sale jobs to match their own tracking system.

For example, an industrial owner who is harvesting their 25^{th} timber sale in 2014 might number their cutting notice as job number 25-2014.

Most small private landowners who are harvesting only one track of land at a time can leave this area blank.

The landowner names should be the same as written on the order of designation.

For example, if Richard and Karen Smith are co-owners of the land, but the order of designation shows Richard W. Smith, Etal., Richard W. Smith, Etal. is what should be written into the Cutting Notice and Report form.

Township and range numbers need to be filled in. These numbers help to identify the tract of land being harvested. Range numbers must indicate whether they are east or west. For example, if a person in the town of New Haven in Adams County is harvesting timber, they could indicate that their township number is 14 and their range number is 7 E, for east. The town and range numbers can be found on the order of designation.

Before leaving the top part of the form, landowners must identify if the lands are certified by the Tree Farm and Forest Stewardship Council certification programs. For example, to verify if the lands in Managed Forest Law order number 01-006-2008 were certified, look up its certification status on the DNR website. Browse dnr.wi.gov, keyword search "*forest certification*." Navigate to the list of landowners who are certified under the Managed Forest Law program, right-click to reveal a pop-up box, select *Find* and type in 01-006-2008.

Remember, all MFL orders are either in or out of the MFL certified group. There is no case where a part of an MFL order is certified.

Each legal description in which the timber cutting lies needs to be identified on the Cutting Notice and Report form.

The section number can be identified through the dropdown list. For example, if lands lie in section 6, you would click on the down arrow, scroll to "6" and select it.

Descriptions need to be identified as they are written on the original order of designation. If the NENE quarter-quarter is enrolled in the Managed Forest Law program and the timber harvest will occur in all or part of that legal description, you need to identify the entire NENE on the Cutting Notice and Report form.

Conversely, if part of the NENE was enrolled in the Managed Forest Law program, you'd type in "NENE, Pt of." The description code box, found above the section and description boxes, can now be filled in.

These description codes are found on the DNR public website:

- Browse dnr.wi.gov
- Keyword: *Managed forest law*
- Click on *Harvesting*
- Click on *Description codes*

Remember that the description codes are also in the Forest Tax Law Handbook, which can be found on the DNR website at dnr.wi.gov/topic/ForestManagement/handbooks.html.

Now that you can see all of the description codes, you'll need to navigate to the specific code for the description.

Continuing with our example, if the entire NENE was enrolled in the Managed Forest Law program, you would go to the category of "All of a Standard Description" and find the NENE. Since our example assumes that harvesting is occurring in the NENE, you would insert D001 into the appropriate space. Note that it's not important if a space is left between the D and the 001.

Other legal descriptions would be added similarly into the adjacent columns.

Additional pages can be added if there are more than four legal descriptions to be included in a timber sale.

Next, tree species that will be sold are now entered into the Cutting Notice and Report form.

For example, if aspen is being harvested, you'd click the down arrow and select aspen. Notice that the word "aspen" is automatically inserted into the species name column and the species code is filled in.

Another way to enter the tree species name is to begin typing directly into the box. The tree species that best fits what you are typing will be inserted.

For example, if you are also harvesting white birch along with the aspen, you could begin typing white birch into the box. You'll notice that after the "w" is inserted white birch will appear in the species name box.

Note that you'll need to click outside the species name box to have the species code fill in automatically as well.

You will not be able to insert tree species that are not tracked for yield tax payments, so any tree species that is not listed in the drop down box should be recorded under the appropriate miscellaneous categories.

The miscellaneous categories are:

- Other maples including silver maple. Sugar and red maple have their own category.
- Other oaks including black, pin and burr oak. Red and white oak have their own category.
- Other species including beech, balsam poplar, cottonwood and box elder.

Become familiar with the tree species in the list to know which species would be included in the miscellaneous category.

Next, select the type of product that will be harvested. Choices are listed in the dropdown box under the Product Code column.

For example, if aspen pulpwood is going to be harvested, the product code could be cord or cords by ton. Choose the proper code after determining how you will be selling the timber.

Let's say you have a mixture of white birch pulpwood and sawlogs to harvest. You'll need to have two lines showing white birch.

The first white birch line could be for the pulpwood, in which case you'd click on the down arrow and select cords. To record the white birch sawlogs, we'll need to start a new line to record the species and the product code.

Notice that after you have typed in white birch, tabbed over to the product code and selected the sawlog product, you now have three lines on the Cutting Notice and Report form.

Harvest volumes need to be inserted next.

For pulpwood volumes you can insert values down to the 100^{th} cord or ton.

For sawlog volumes you can insert values to a single board foot.

For example, if you expect to harvest 350 cords of aspen, you would insert "350" in the estimated volume column. Likewise, if you expect to harvest 50 cords of white birch, you would insert "50" into the estimated volume column, and if you expect to harvest 2,500 board feet of white birch sawlogs, you'd insert "2,500" into the estimated volume column.

Once the estimated volumes are recorded, landowners need to sign and date the cutting notice. The landowner signature line is on the bottom of the first page, just above the signature line for the DNR Forester.

The signature line on page 2 of the form is only to be used when your cutting is completed and you report the actual timber volume that you harvested.