

FORM FMR-318 Instructions

Use Value Appraisal Program: Forest Management Activity Report

General Information

Please print in **BLUE** or **BLACK** ink only.

To maintain eligibility of enrolled forestland or conservation land, a management report of whatever activity has occurred, signed by the owner must be filed or postmarked by February 1st of the year following any management activity. No report is required if no activity has been conducted in the preceding calendar year.

Failure to file a Forest Management Activity Report (FMAR) in accordance with 32 V.S.A. § 3755 may be determined as cause for ineligibility of the enrolled parcel.

Instructions for Select Questions

All sections must be legible. Incomplete or illegible reports may be denied or experience processing delays. This report, other forms, and additional information are available online at www.tax.vermont.gov.

Section 1 Owner(s) Information

You must enter all information for each owner of record. Select one landowner as the “primary contact” for mailing and contact purposes. If you do not select a landowner as the primary contact, then the first landowner listed will be used. If more than one landowner is selected as the primary contact, the first one selected will be used. For organizations, you can include a contact person name in the address field (i.e., c/o John Smith or ATTN: John Smith). If an activity report is for activity on a parcel with more than two owners, complete and attach Schedule FMR-319 and include all additional owners.

Section 2 Parcel Information and Reporting Activity Year

You must enter all information for the parcel on which activity is conducted and the year in which the reported management activity was conducted.

Section 3 Activity

Reportable activity includes any action, treatment or management activity in the approved forest management plan that occurs on an enrolled parcel of forestland that has been initiated, undertaken or completed during the reporting period by the landowner or his/her designated representative. Examples of reportable activity include, but are not limited to: commercial timber harvests, firewood cutting for personal use, invasive plant control, road maintenance (independent of a harvest) or tapping of maples for sap.

Stand

For each stand in which activity was conducted, enter a single stand number or label that corresponds to the Current Use Map on file with the Department of Forests Parks and Recreation. For activities that span multiple stands, a separate “stand” box should be used for each stand and activity reported individually by stand.

Activity

Each activity should be concisely identified using a treatment or activity name and entered in to the box to the right of appropriate Stand #. *Example:* Stand #: 1 Activity: Thinning, Invasive Control
Multiple activities in single stand should be differentiated by a comma.

Multiple Stands

Where activity is conducted and to be reported across more than 6 stands, activity on additional stands must be reported on Schedule FMR-320 and attached when filing Form FMR-318.

Additional Comments

Where space limits an adequate description of activity, additional comments on activity may be provided in the box "Additional Comments on Activity."

Income

If harvesting of products produced no income, then check the box indicating this. If the harvest of products did produce income then leave this box unchecked, and be sure to include the income generated on your annual income tax return.

Products Harvested since last report

Cumulative volumes from harvesting across all stands in the previous year must be reported as a further characterization of the management activity conducted. For each product produced, report the volume harvested in the appropriate units. Hardwood and softwood sawtimber must be reported in Thousands of Board Feet (MBF) For example 30,000 board feet = 30 MBF. Firewood, hardwood pulp and softwood pulp must be reported in tons or cords. Chipwood must be reported in tons. Other harvested wood products not fitting the above categories may be reported in any of the appropriate units. List the major species harvested that comprised each product category.

Sugaring Activity**Number of taps producing Sap**

Report the number of taps producing sap in the previous year. Any parcel on which more than 200 taps are producing sap must report. Once the total number of taps is reported on a parcel, no further reporting on number of taps is required until the total number of taps producing sap increases or decreases by more than 200 taps from the last reported total, or until the next FMAR is filed for other management activity, at which point the number of taps producing sap must be reported again.

Number of Gallons of Sap Produced (Optional)

Report the number of gallons of sap produced on the parcel in the previous calendar year.

Section 4 Signatures

All owners of record must sign the Forest Management Activity Report form for it to be complete. Be sure to read and understand the certification. Incomplete forms may not be processed and may affect continued eligibility. Print all names legibly. For authorized representatives, a recorded power of attorney form must be attached to the application unless the Current Use Program already has a recent one on file. If the number of owners exceeds the number of signature lines, complete and attach Schedule FMR-319. Attach multiple forms as needed.

Mailing

Send completed FMAR to:
Vermont Department of Taxes
133 State Street
Montpelier VT 05633-1401