



Frequently Asked Questions (FAQs)

Inflation Reduction Act (IRA) Forest Landowner Support

Notice of Funding Opportunity (NOFO) 4:
Landowner Payment Programs for Carbon Stewardship Practices

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|--|----|
| Key Definitions | 1 |
| Eligibility and Eligible Practices | 2 |
| Application and Award Process | 4 |
| Budget and Allowable Costs | 5 |
| Reporting Requirements | 8 |
| Proposal Design..... | 9 |
| Other Questions..... | 10 |

Key Definitions

“Carbon sequestration”

Carbon sequestration is the process by which atmospheric carbon dioxide is taken up by trees, grasses, and other plants through photosynthesis. The sink of carbon sequestration in forests and wood products helps to offset sources of carbon dioxide to the atmosphere, such as deforestation, forest fires, and fossil fuel emissions.¹

“Carbon storage”

After atmospheric carbon dioxide is taken up by trees, grasses, and other plants, it is stored as carbon in biomass (trunks, branches, foliage, and roots) and soils.² Carbon can also be stored in wood products. In the United States, estimates suggest that forests and harvested wood products remove the equivalent of more than 14 percent of economy-wide carbon dioxide emissions from the atmosphere each year and store more than three decades of carbon dioxide emitted from fossil fuels.³

“Carbon stewardship”

The Forest Service defines carbon stewardship as actions that are informed by carbon science that increase carbon uptake (sequestration) or storage in biological matter such as plants or soil or increases stability through land-use and vegetation management strategies. Thoughtful carbon stewardship promotes ecosystem integrity and climate adaptation and does not maximize carbon at the expense of forest health or habitat. Carbon stewardship involves:

- The intentional analysis of the effects of management actions on carbon uptake, storage, and stability.
- Considering carbon along with other ecosystem benefits.
- The net enhancement of ecosystem carbon uptake and storage.
- Avoided emissions from disturbance or tree mortality (carbon stabilization).⁴

For more information from the Office of Sustainability and Climate:<https://www.fs.usda.gov/managing-land/sustainability-and-climate/carbon>

¹ [Carbon Sequestration \(usda.gov\)](https://www.usda.gov)

² [Carbon Sequestration \(usda.gov\)](https://www.usda.gov)

³ [Carbon | US Forest Service Research and Development \(usda.gov\)](https://www.usda.gov)

⁴ [Carbon | US Forest Service \(usda.gov\)](https://www.usda.gov)

“Carbon stewardship practices”

A comprehensive list of carbon stewardship practices will not be provided by the Forest Service for this funding opportunity, as the agency seeks to accommodate diverse forest landscapes, ecological conditions, climate projections, economic contexts, and environmental stressors. This funding opportunity is also designed to encourage innovation, including the exploration of practices that are not currently addressed by carbon markets. The NOFO’s Practice Guidance section provides tools for identifying practices well-suited to applicants’ goals and geographies.

Six core practice requirements must be met by any practices eligible for practice payments. Each requirement is elaborated on in the NOFO.

1. Practices should lead to increased carbon sequestration and storage over time.
2. Increases in carbon sequestration and storage should be measurable.
3. Practices should support overall ecosystem health rather than maximizing carbon sequestration and storage to the detriment of other benefits.
4. Practices should be designed for site-specific conditions.
5. Practices should be resilient to future changes in climate and weather conditions.
6. Practice implementation and maintenance should be feasible and cost-effective for applicants and the landowners whom they serve.

“Practice payments”

Practice payments are a form of financial assistance to landowners. These payments are generally meant to incentivize the adoption of a new practice. The amount paid to a landowner for the implementation of a given practice could be based on a range of factors, including estimated implementation costs, opportunity costs, and anticipated ecological outcomes (among others). The rationale for payment amounts and structures, including relevant factors, should be clearly articulated in the proposal.

“Underserved landowners”

For these IRA provisions, the USDA Forest Service defines “underserved” as landowners from one or more of the

below-listed groups. See the NOFO’s appendix for a full description of each of these categories.

- Beginning Farmers, Ranchers, or Forest Landowners⁵;
- Farmers, Ranchers, or Forest Landowners Living in High Poverty Areas⁶;
- Federally Recognized Tribes⁷ and individual Tribal members;
- Limited Resource Producers⁸; and/or
- Veterans.⁹

Eligibility and Eligible Practices

Who can apply to this NOFO?

State forestry agencies (or their equivalents) and nonprofit organizations can apply. If you have any questions about whether your organization is considered a state forestry agency “equivalent,” please reach out via email: SM.FS.LandownerIRA@usda.gov.

Are U.S. territories eligible to apply?

Yes. U.S. territory forestry agencies are eligible to apply.

Who can receive practice payments?

Private forest landowners are eligible to receive practice payments with funds from this NOFO.

Is there a minimum or maximum acreage for landowners who will be recipients of practice payments?

The USDA Forest Service has not set a minimum or maximum acreage for landowners receiving payments through this NOFO. An applicant may choose to set minimum or maximum acreages, which should be explained in their proposal narrative.

Which lands are eligible for practice implementation under this funding opportunity?

Practices supported by this funding opportunity must be implemented on private forest land. This land must meet the following criteria:

- Is owned by an eligible recipient of practice payments.

⁵ [Agriculture Improvement Act of 2018; From Title 7- Agriculture 7 USC 2279; Inflation Reduction Act](#)

⁶ [Inflation Reduction Act](#)

⁷ [Section 4 of the Indian Self-Determination and Education Assistance Act \(25 U.S.C. 5304\)](#)

⁸ [Agriculture Improvement Act of 2018; Inflation Reduction Act](#)

⁹ [Agriculture Improvement Act of 2018; From Title 7- Agriculture 7 USC 2279; Inflation Reduction Act](#)

- Is rural. Rural land is defined as land *outside* of United States Census areas with 50,000 or more people. Please use the [Landscape Scale Restoration Project Planning Tool](#) to confirm that the proposed land(s) is within an eligible rural geography.
- Has existing tree cover or is suitable for growing trees.

Are public lands (federal, state, municipal, etc.) eligible for practice implementation?

No, only private lands are eligible for practice implementation.

Are Tribal lands eligible for practice implementation?

Yes, Tribal lands are eligible for practice implementation. This includes Tribal lands held in trust by the federal government on behalf of Tribes and individual Tribal members.

Are industrial lands eligible for practice implementation?

Yes. Industrial lands are eligible for practice implementation.

Are agroforestry practices eligible for practice payments?

Please note that the Cooperative Forestry Program of the State, Private, and Tribal Forestry mission area of the Forest Service is governed by authorities that distinguish program activities from those supported by other USDA agencies. In proposing agroforestry projects, applicants should keep in mind that activities must target *forest* land. Any agroforestry practices eligible for this funding opportunity must also meet the requirements set forth in the Practice Guidance section of the NOFO.

Are hazardous fuels treatment / fire prevention practices eligible for practice payments?

All proposed practices must ultimately serve to enhance carbon stewardship, as defined above. Fuels treatment practices with a link to carbon stewardship will be considered, so long as they meet all practice requirements listed in the NOFO. Applicants are encouraged to use these funds to support practices not currently supported by existing programs, such as the Community Wildfire Defense Grant (CWDG) program or the Wildland Urban Interface (WUI) grant program.

Can practice implementation involve construction or capital improvements?

Federal funds from this NOFO cannot support construction or capital improvements. This category includes but is not limited to facilities, infrastructure, roads, buildings, culverts, dams, ponds, and major earthwork projects. Applicants may leverage non-federal funds to support these activities, so long as adequate documentation is maintained to demonstrate that federal funds were not used.

Can practices be implemented on working lands?

Yes. Practices can be implemented on working lands where income is being generated from the sale of forest products.

Can individual landowners apply for this funding?

No, individuals are not eligible to directly apply for this funding opportunity. This opportunity is for entities that will implement projects that will be delivered to landowners. As these projects are launched, the Forest Service will provide contact information for landowners to access the projects. In the meantime, landowners can visit this page for information on available resources: <https://www.fs.usda.gov/managing-land/private-land/landowner-resources>

Can Tribes apply for this funding?

Tribal governments are not eligible to apply for funding to implement these projects (and thus issue payments directly to other landowners). However, Tribes that own land are eligible to receive practice payments from entities implementing projects that are funded through this opportunity. For example, a nonprofit Tribal consortium is eligible to apply for funding to implement a project that would benefit Tribes. Through project implementation, Tribes with land would receive payments from the nonprofit to implement carbon stewardship practices. Such a project could also be designed to benefit other landowners of eligible lands.

Can funds be used to support projects in another country?

No. The forest land benefiting from these projects must be in the United States or its territories.

What documentation is needed to demonstrate that landowners are “underserved,” according to the definition provided in the NOFO?

Self-identification is appropriate and sufficient for the following categories of underserved landowners: veterans, limited resource producers, and beginning forest landowners. For identifying landowners in high poverty areas, see the NOFO for applicable data sets. If you have identified landowners you believe to be in high poverty areas, but the areas are not within one of the provided data sets, please contact the Forest Service at SM.FS.LandownerIRA@usda.gov with details.

Application and Award Process

How do I apply for funding?

Visit www.grants.gov and search for Opportunity #USDA-FS-2024-IRA-FLS-04.

When will I find out if my application is selected for an award?

As of the date of the announcement of the funding opportunity, the Forest Service currently anticipates announcing awards in late 2024.

After award announcements are made, when will funds be available to awardees?

After award announcements, the Forest Service will work with recipients to further refine scopes of work and budgets prior to signing award agreements. Funds will be made available after agreements are signed, exact dates to be determined.

What will the review process be like?

All proposals will be screened for relevance, accuracy, completeness, and compliance with USDA Forest Service policies. All proposals will then be reviewed by multiple reviewers and evaluated based on the extent to which they meet the evaluation criteria, as outlined in the NOFO:

1. The proposal articulates clear project goals that support the core purpose of this funding opportunity.
2. The proposal provides sufficient context to justify the proposed project, including an overview of relevant initiatives, as well as a description of target landowners and target geographies.
3. The project design is described in detail, aligns with goals, and indicates viability and potential to scale.
4. The proposal includes a detailed implementation plan that describes the operations and execution of the planned project.

5. Carbon stewardship practices are well described, with a clear rationale for each provided. Proposed practices are:
 - a. Aligned to the six Practice Requirements (*see ‘Practice Guidance’ section above*);
 - b. Supported by the best available science;
 - c. Well-suited to the target geography, including its specific climate vulnerabilities and mitigation potential; and
 - d. Innovative (i.e. not customarily implemented in target geographies/by target landowners).
6. The process for determining practice payment rates is clear, including consideration of implementation and maintenance costs.
7. The carbon benefit quantification methodology is well described and appropriate for the proposed practices and target geography. If the Entity Guidelines will be used, the proposed practices are covered by the Level 1 approach.
8. Reasonable carbon benefit estimates are provided at the requested intervals. The proposal identifies threats to achieving estimated carbon benefits and plans for responding to these threats.
9. The applicant either has the required capacity to implement the proposed project or clearly describes an achievable plan to build capacity to a sufficient level to implement the project.
10. Proposed partnerships are robust and demonstrate substantive involvement.

The USDA Forest Service will also account for portfolio balance (e.g., geographic location, practices supported, landowners engaged) in determining proposal selection and funding levels.

Who will review the carbon benefit quantification methodology that we submit?

Applicant-proposed methodologies will be shared for review with forest carbon experts from the Forest Service’s Research and Development staff area and the agency’s Office of Sustainability and Climate.

Whom should I contact if I need help with my sam.gov registration?

Remember that the Sam.gov registration process can take several weeks to complete if issues arise. For assistance, contact a Procurement Technical Assistance Center (PTAC): <https://www.aptac-us.org/for-free-help-with-sam-contact-a-ptac/>

Can we attach supplementary materials such as figures, maps, and staff directories as annex sections?

You may submit supplementary materials and/or annex sections together as one additional document. Please note that the review panel will focus on the required proposal documents for scoring and evaluation. The reviewers will be provided supplementary or annex sections for background.

Can letters of support or collaboration be submitted from entities that are not actively participating in a proposed project, but support its validity and the applying organization's ability to carry out the project?

Yes, supplemental letters of support may be submitted. Such letters need not come through official correspondence channels, but rather can and should simply be attached to the proposal package submitted via Grants.gov.

Letters can be addressed to:

IRA-Forest Landowner Support Program
State, Private, and Tribal Forestry
USDA Forest Service
1400 Independence Ave. SW
Washington, DC 20250

Are there required templates for a proposal narrative and budget?

There are no required templates or forms beyond the standard forms listed in the application package; all standard forms are available at grants.gov. The NOFO includes elements that must be included in proposals, including in the narrative and detailed budget, but there is no required format, template, or form for these elements.

For describing proposed practices and payment rates, applicants are strongly encouraged to follow the format of the table provided in the Practice Submission section of the NOFO.

Can two or more organizations partnering on project scope apply together, or should they apply separately?

Each application must be submitted by one eligible entity; however, an application can represent a collaboration among multiple organizations, which would receive funds through contracts or agreements from the entity that applied for and received funding. If proposed projects can be implemented independent of each other, then separate

proposals would be allowable. Separate proposals cannot be linked; if separate related proposals are submitted, there is a possibility that one proposal would be funded and others not. If proposed projects are dependent on each other and cannot be implemented alone, then one consolidated proposal is the appropriate choice. Eligible entities should carefully consider the pros and cons of applying separately versus applying under one umbrella application.

Budget and Allowable Costs

How much money can I request through this funding opportunity?

Each eligible applicant may request up to \$5 million. Final awards may be adjusted based on proposed scope and funding availability.

Where should practice payments to landowners be listed in the budget?

These should be listed in the "Other" category. At least 80 percent of requested funds should be reserved for practice payments to landowners.

Which types of organizations can serve as sub-awardees?

Because sub-awardees generally have responsibility for programmatic decision-making (2 CFR §200.331), any proposed sub-awardees must also be eligible NOFO applicants. This does not apply in the case of contractors, from which applicants may acquire goods and services. Contractors may include for-profit entities or other entities that are not eligible as direct applicants to this funding opportunity.

What requirements apply to sub-awards?

All regulations outlined in 2 CFR §200 flow down to sub-awards.

Where should sub-awards be listed in the budget?

In the "Other" category.

Should budget narratives be included for sub-awards?

Strong proposals would include a concise budget narrative for each sub-award to give the Forest Service insight into how sub-award funds will be utilized.

What is the difference between contracts and sub-awards?

Contracts are distinct from sub-awards. A sub-award is an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program.

On the other hand, a contract is for the purpose of obtaining goods and services for the non-federal entity's own use and creates a procurement relationship with the contractor.

The substance of the relationship is more important than the form of the agreement. Although the following characteristics may not be present in all cases, they are indicative of the nature of the relationship between the non-federal entity and the third party.

A subrecipient/sub-awardee:

- Determines who is eligible to receive what federal assistance;
- Measures its performance in relation to whether objectives of a federal program were met;
- Has responsibility for programmatic decision-making;
- Is responsible for adherence to applicable federal program requirements specified in the federal award; and
- In accordance with its agreement, uses the federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass through entity.

A contractor:

- Provides the goods and services within normal business operations;
- Provides similar goods or services to many different purchasers;
- Normally operates in a competitive environment;
- Provides goods or services that are ancillary to the operation of the federal program; and
- Is not subject to compliance requirements of the federal program as a result of the agreement, though similar requirements may apply for other reasons.

Do we need to have established healthcare / employee benefits plans in order to utilize the “fringe benefits” budget category?

The guidance for Fringe Benefits can be found in 2 CFR 200.431. For healthcare fringe benefit specifically, it may

be allowable provided that such benefits are granted under established written policies. For other types of benefits included in a benefits plan, it depends on what kind of benefit. Fringe benefits must be consistently applied for all employees, not just given to grant-funded ones.

Do people paid under the “Personnel” line item have to be W-2 employees?

Yes, all people paid under the “Personnel” line item must be W-2 employees. 1099s are considered independent contractors and as such, costs should be in the “Contractual” line item and follow rules for procurement, checking for debarment, etc.

Can administrative and program management costs be included?

The purpose of these funds is to support payments to landowners. Applicants should aim to dedicate at least 80 percent of requested federal funds to practice payments. Applicants may propose to use up to 20 percent of requested federal funds for administrative and program management costs. This 20 percent includes:

- Indirect costs (whether using the de minimis rate or an established NICRA) and
- Direct administrative and program management costs.

Applicants should carefully consult their NICRAs to understand which budget items constitute the base to which the NICRA rate applies.

Please reach out to us at SM.FS.LandownerIRA@usda.gov if you have any questions or concerns about indirect costs.

Where should administrative personnel's salaries and wages go in the budget?

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met (2 CFR 200.413):

- (1) Administrative or clerical services are integral to a project or activity;
- (2) Individuals involved can be specifically identified with the project or activity;
- (3) Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
- (4) The costs are not also recovered as indirect costs.

What can be included in personnel rates for project budgets?

The portion of the Code of Federal Regulations (CFR) that deals with Grants and Agreements ([2 CFR §200](#)) lists allowable costs and specifies the expenses that can be included in personnel rates. A grant manager, whose time is tracked and allocable to the administration of the award, for example, could be included in the personnel rates for project budgets, provided that is common practice and explicitly included for the project. General administrative and overhead personnel costs that are pooled at the organization by practice and are not tied to both a specific person and allocable and integral to a project activity under the grant should not be included. Those costs are assessed through the indirect cost rate. Additional guidance on direct vs. indirect cost is available in 2 CFR §200.412 et seq.

Is there a match requirement for applicants to cover a share of project costs using non-federal funds?

Yes. There is a required match from non-federal sources of no less than 20 percent of the total project cost; total project cost includes both federal and non-federal funding.

Applicants should define the ‘project’ for the purpose of the matching funds calculation. Please include a written description of any non-federal contributions and signed support letters (or other form of verification). Official match dollars should be described in the narrative, budget documents, and SF-424/SF-424A. Any non-federal dollars that are leveraged in support of the project but not included as official match should be described in the proposal narrative **only** and should not be included in budget documents or any official forms.

Is there an opportunity to request reduced match?

Requests for reduced match will be considered on a case-by-case basis. Specifically, a match waiver or reduction will be considered if at least 40 percent of landowners receiving practice payments are underserved and/or 40 percent of acres benefiting from funded practices are owned by underserved landowners (see definition above). In these cases, waiver requests must include detailed plans for underserved landowner engagement and specific, data-driven projections of landowners to be reached.

Is there a page limit for budget narratives?

There is no page limit for budget narratives, but a balance is recommended between comprehensive details and concise language.

Should budgets be submitted as PDF or Excel documents?

The type of document to use for budget submission is at your discretion, but applicants might consider a spreadsheet format to allow proposal reviewers to view formulas and gain insight into how anticipated costs were constructed.

Will partial awards be granted to ensure the balanced portfolio the Forest Service seeks?

It is possible that applicants will be offered less funding than initially requested. Applicants are encouraged to speak to scalability in proposals, indicating where scalability (up or down) is or is not feasible. Applicants should also consider indicating whether there is a minimum award amount below which the project would not be viable.

Can I purchase equipment with this funding?

Equipment is defined as having a per unit purchase cost of \$10,000 or more and a useful life of more than one (1) year. Anything under this value may be more appropriately categorized as a “Supply.” While equipment may be an eligible expense for these funds, applicants should carefully consider the rules and accounting requirements around managing equipment during and beyond the grant period and weigh the relative benefits of proposal equipment purchase. As an alternative, applicants might consider equipment rental for key activities.

Can funding be used for research?

Basic research is not an eligible use of grant funds. Basic research is defined in 2CFR 422.1 as, “systematic study directed toward fuller knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications towards processes or products in mind.” Basic research includes applied research. However, technical transfer, education, and outreach activities associated with applying research are eligible activities.

How can these funds support planning efforts?

Planning is an important component of practice implementation. Applicants should specify the types of plans that they consider to be acceptable for supporting practice implementation. Options for supporting planning include:

- Include the cost of planning in payment rates assigned to each practice. Note that planning by itself is not

considered an eligible practice for this funding opportunity.

- Use funds allocated to administrative and program management. See ‘[Can administrative and program management costs be included?](#)’ above.
- Use non-federal funding. These funds could be described in the proposal as non-federal matching dollars or non-federal dollars leveraged in support of the project.
- Use other federal funding (e.g. Forest Stewardship Program dollars). Please note that federal funding cannot be described as matching dollars.

What about anticipated changes to 2 CFR §200, such as those impacting de minimis indirect cost rates and the definition of equipment?

There are impending changes to 2 CFR §200 that will take effect on October 1, 2024. All awards for this funding opportunity will be signed after October 1 and will thus be subject to those changes. Among other changes, anticipate an increase in the de minimis indirect cost rate from 10% to 15% of Modified Total Direct Costs and an increase in the threshold for determining equipment from a per unit cost of \$5,000 to \$10,000. **Proposals should reflect these anticipated changes.** For more information:

<https://www.federalregister.gov/documents/2024/04/22/2024-07496/guidance-for-federal-financial-assistance>

Are there other ineligible activities and uses of grant funds?

Grant funds (including practice payments) cannot be used to support the following activities:

- Construction and capital improvements, including but not limited to facilities, infrastructure, roads, buildings, culverts, dams, ponds, and major earthwork projects.
- Land acquisition projects, *including conservation easements*.
- Equipment purchases. Equipment purchases are rarely eligible, requiring approval prior to award and additional recordkeeping by the awardee. Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$10,000 or more per unit.
- Lobbying, litigation, or political advocacy.
- Incorporation fees; brokers’ fees; or fees to promoters, organizers, management consultants, attorneys, accountants, or investment counselors in connection with the establishment or reorganization of an organization.

- Basic research, which is defined in 2 CFR § 422.1 as, “systematic study directed toward fuller knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications towards processes or products in mind.” Basic research includes applied research, which 2 CFR § 1108.45 defines as, “efforts that attempt to determine and exploit the potential of scientific discoveries or improvements in technology, such as new materials, devices, methods and processes.”
 - Technical transfer, education, and outreach activities associated with applying research may be included in the proposal.

Reporting Requirements

How often will we be expected to submit reports?

Financial and narrative progress reports must be submitted at a frequency determined by agency guidance and specified in final signed award documents, generally semi-annually. Applicants selected for an award should review their award agreement carefully; the award agreement will include all relevant information regarding reporting. Reports will be due 30 days after the end of each reporting period.

What should be included in reports? Are there standard report templates or forms?

Awardees should use the standard SF-425 “Federal Financial Report” form. Awardees should also submit a detailed financial report and narrative progress report; there is no required format or form for these reporting documents. Progress reports should highlight direct quantitative and qualitative investment activities and outcomes and include illustrative impact stories. Geospatial data files that outline the project area and any other relevant data will be required as part of regular reporting, with more details on these requirements to be elucidated in individual award agreements.

Are we required to measure and report our project’s carbon benefits?

Yes. Applicants must estimate the anticipated carbon benefits associated with their projects. Initial estimates should be included in each proposal and should be updated at a frequency set forth in the federal agreement. The NOFO describes the approaches that applicants can take for carbon benefit quantification, including using the USDA

Entity Guidelines¹⁰ Level 1 approach or proposing the applicant's own methodology. Further details and instructions associated with each of these approaches can be found in the NOFO's Carbon Benefit Quantification and Proposal Narrative sections.

Could we work with a partner on carbon benefit quantification efforts?

Yes. Partnerships are encouraged to increase applicant capacity and overall program impact. When considering partnerships, please review questions on sub-awardee and contractor definitions and requirements in the '[Budget and Allowable Costs](#)' section of this FAQ document.

Is there an expectation of long-term monitoring of carbon projects to quantify impact?

As part of their carbon benefit quantification methodologies, applicants are asked to lay out a monitoring plan that includes a strategy for updating carbon benefit estimates at least annually for the duration of the federal agreement (up to five years). Monitoring plans beyond the life of the grant are welcome, but these are not required proposal components. An applicant's commitment to and capacity for long-term monitoring beyond the life of the grant will be considered in the competitive review process.

Proposal Design

Can these funds support an existing project?

Yes. Funding can be used to establish new projects or augment existing projects. However, funds cannot be used to support practices that do not meet the NOFO's Practice Requirements. If using funds to augment an existing project, applicants must take care to leverage federal funds for payments supporting eligible practices. Applicants must also take care to ensure that federal funds are not directed to any ineligible activities (listed above). Federal contributions and funded activities must also be explicitly tracked in financial management systems as distinct from other funding sources.

Do all of the requested funds need to be used as landowner practice payments?

At least 80 percent of funds should be reserved for issuance of practice payments to landowners.

Can an applicant issue practice payments to itself as a landowner?

No. An applicant cannot issue practice payments to itself as a beneficiary landowner.

Is direct assignment of practice payments to a contractor allowable?

No. Practice payments must be issued directly to landowners.

Can practice payments be offered to landowners as in-kind services rather than cash payments?

No. In-kind services cannot be substituted for cash payments.

Can landowners receive practice payment advances, or must they always be reimbursed after practice implementation?

Applicants may propose that landowners receive partial practice payment advances. These may be particularly strategic in the case of underserved landowners. However, advances must not represent 100 percent of the practice payment. For example, the proposed project may offer a defined percentage of the total payment in advance if landowners meet certain criteria, with the balance being offered after practice implementation is verified.

How should I identify underserved landowners?

Please see the NOFO's appendix for key definitions and tools for identifying underserved landowners. Applicants can propose specific strategies for identifying and targeting underserved landowners who are veterans, limited resource producers, beginning landowners, and Tribes and Tribal members.

For identifying landowners living in high poverty areas, applicants and project implementers should use the White House Council on Environmental Quality's [Climate and Economic Justice Screening Tool](#) (CEJST) to identify areas of geographic prioritization for outreach, technical

¹⁰ [Quantifying Greenhouse Gas Fluxes: Methods for Entity-Scale Inventory | USDA](#)

assistance, and project implementation.¹¹ The tool also identifies communities as disadvantaged if they are on land within the boundaries of Federally Recognized Tribes. In addition to CEJST, the following datasets may also be utilized as complementary reference for geographic prioritization and identification of high poverty areas:

- The [*USDA Economic Research Service \(ERS\) Poverty Area Measures*](#) identify counties and census tracts with high (20.0 percent or more) and extreme (40.0 percent or more) poverty rates over various timeframes in the period from 1960 to 2019.
- *U.S. Counties with continuous high poverty, 1960 – 2019*. As of 2019, there were 304 counties—13 percent of the counties with high poverty in 1960—that consistently had poverty rates of 20 percent or more over the last 60 years (see chart [here](#)).
- *Government Accountability Office (GAO) Report to Congressional Addressees on Targeting Federal Funds: Information on Funding to Areas with Persistent or High Poverty*. The Government Accountability Office was asked to review federal funding allocated to persistent-poverty counties and high-poverty areas. This [report](#) examines (1) characteristics of areas with persistent or high poverty.

Will the USDA Forest Service provide technical assistance or support (e.g. advice on species selection for reforestation efforts, relevant best practices for specific ecosystems and geographic areas)?

Requests for technical advice and input will be evaluated on a case-by-case basis. Proposed projects should not rely on Forest Service expertise for success. If specific technical support is requested or required, please describe this clearly in the Proposal Narrative. The Forest Service will also support learning networks for grantees to promote information-sharing and dissemination of best practices.

Other Questions

Will there be multiple opportunities to compete for this funding?

This is a unique, one-time funding opportunity supported by the Inflation Reduction Act.

Will advances be available to awardees or will funds be disbursed as reimbursements only?

This will be determined in the award negotiation phase for those selected as grant recipients; advances will be allowed in most cases.

Will the CPA-52 environmental assessment be required?

No, the CPA-52 form is not currently required for any project activities.

What if we receive an award, but do not spend all of our money?

Awardees should anticipate staying in touch with their Forest Service program manager and should communicate with the Forest Service regarding any significant changes to the program of work and/or budget. The Forest Service expects recipients to appropriately spend 100 percent of allocated funds. If this proves impossible under the scope of work as written due to a changing operating context or other extenuating circumstances, your Forest Service program manager will discuss options with you.

Can these funds be used in conjunction with other federal, state, or local funds?

Yes. However, federal funds cannot be used in a duplicative manner; applicants are responsible for observing federal regulations regarding non-duplication of payments.

What is the difference between IRA Forest Landowner Support and other USDA programs?

Forest Landowner Support is focused on assistance for private forest landowners to improve the resilience of working forests. These opportunities complement additional USDA programs available from the Natural Resources Conservation Service (NRCS) and Farm Service Agency (FSA). The Forest Service coordinates assistance with USDA agencies and with field delivery partners through the Joint Forestry Team, an interagency partnership to ensure coordination, customer service, and non-duplication across programs serving non-industrial private forest landowners.

¹¹ For more information, see OMB, CEQ, & CPO, [M-23-09, Memorandum Re: Addendum to the Interim Implementation](#)

[Guidance for the Justice40 Initiative, M-21-28, on using the Climate and Economic Justice Screening Tool \(Jan. 27, 2023\)](#)

For more information about NRCS programs, visit this page: <https://www.nrcs.usda.gov/programs-initiatives>

For more information about FSA programs, visit this page: <https://www.fsa.usda.gov/programs-and-services/index>