



Forest Service
U.S. DEPARTMENT OF AGRICULTURE

USDA Forest Service Inflation Reduction Act Forest Landowner Support Notice of Funding Opportunity (NOFO): Landowner Cost Share Payment Programs for Climate Mitigation and/or Forest Resilience Practices

SUMMARY INFORMATION

Federal Awarding Agency Name

U.S. Department of Agriculture (USDA) Forest Service: Inflation Reduction Act Forest Landowner Support

Notice of Funding Opportunity Title

Landowner Cost Share Payment Programs for Climate Mitigation and/or Forest Resilience Practices

Notice of Funding Opportunity Number

USDA-FS-2024-IRA-FLS-03 at [Grants.gov](https://www.grants.gov)

Assistance Listing

This opportunity for Inflation Reduction Act Forest Landowner Support is provided under the Assistance Listing 10.731: Inflation Reduction Act Landscape Scale Restoration.

SAM.gov Registration

All applicants must have an active registration with the System for Award Management ([SAM.gov](https://www.sam.gov)) and maintain active registration throughout the life of the award. This is the government-wide web-based system that supports contracts, grants, and the electronic payment system. This requirement for registration may be found at 2 CFR § 25.200.

Notice of Funding Opportunity Summary

This NOFO is the third Inflation Reduction Act Forest Landowner Support funding opportunity. Awards will support state-endorsed programs to issue cost share payments to landowners for climate mitigation and/or forest resilience practices. Funding is provided through the Inflation Reduction Act of 2022 (Public Law No: 117-169. Subtitle D, Sec. 23002 (a)(1)).

Summary of Application Requirements

All applications must be submitted via Grants.gov and should include the following documents:

- Cover Page
- Proposal Narrative
- Table of Proposed Practices
- Detailed Budget
- Budget Narrative
- Letter(s) of State Endorsement (if applicable)
- Letter(s) of Collaboration (if applicable)
- Match Verification (if applicable)
- Standard Forms 424 and 424A
- Negotiated Indirect Cost Rate Agreement (if applicable)

See '[Application Requirements](#)' section below for a detailed description of these requirements.

Key Dates

Application materials can be found on Grants.gov (Opportunity Number USDA-FS-2024-IRA-FLS-03). The deadline for application submission is September 30, 2024.

For inquiries specific to the content of this NOFO, contact SM.FS.LandownerIRA@usda.gov.

Please include 'Cost Share NOFO' in your subject line. Details on office hours and other supporting information for this funding opportunity will be posted to the USDA Forest Service Inflation Reduction Act Forest Landowner Support website: <https://www.fs.usda.gov/about-agency/state-private-forestry/coop-forestry/ira-forest-landowner-support>.

Notice of Funding Opportunity (NOFO)

Landowner Cost Share Payment Programs for Climate Mitigation and/or Forest Resilience Practices

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PROGRAM DESCRIPTION

The purpose of this funding opportunity is to support state-endorsed programs to issue cost share payments to landowners for climate mitigation and/or forest resilience practices, as directed by the Inflation Reduction Act (Public Law No: 117-169, Subtitle D, Sec. 23002 (a)(1)).¹ State forestry agencies and select non-state entities are eligible to apply to this Notice of Funding Opportunity (NOFO) and administer cost share payment programs. Funding can be used to establish new cost share programs or augment existing cost share programs.

This NOFO includes guidance regarding eligible practices for the enhancement of climate mitigation and/or forest resilience. The USDA Forest Service prepared this guidance to accommodate diverse forest landscapes, ecological conditions, climate projections, economic contexts, and environmental stressors. Applicants should use the guidance to develop practice lists that reflect their climate mitigation and forest resilience goals as well as their landscape priorities.

Applicants are responsible for determining and describing the structure of proposed cost share payment programs. Successful proposals will feature program designs that are responsive to landowner needs, including consideration of underserved landowners. Successful proposals will also build new and/or leverage existing partnerships to maximize program impact.

ELIGIBILITY

To apply for this NOFO, an entity MUST have an active SAM.gov registration at the time of application and must provide their Unique Entity Identifier (UEI).

Eligible Applicants and the Role of State Forestry Agencies

The intention of the USDA Forest Service is for cost share payment programs supported by this funding opportunity to be operated by states, overseen by states, or – in the case of non-state entity applications – endorsed by states. The following table illustrates options available to state forestry agency applicants and non-state entity applicants to this NOFO.

State Role	Description	Eligible NOFO Applicant(s) to Submit Application to USDA Forest Service
Operate	Cost share program operated entirely by the state forestry agency. <i>Multi-state applications will be considered. For a multi-state application, one state forestry agency must serve as the primary applicant, responsible for submitting the application,</i>	<ul style="list-style-type: none">• State forestry agency or its equivalent

¹ [Public Law No: 117-169, Subtitle D, Sec. 23002 \(a\)\(1\)](#)

State Role	Description	Eligible NOFO Applicant(s) to Submit Application to USDA Forest Service
	<i>executing the award agreement, and fulfilling reporting requirements.</i>	
Oversee	Cost share program overseen by the state forestry agency, with delivery components sub-awarded or contracted to other state agencies or partners.	<ul style="list-style-type: none"> State forestry agency or its equivalent
Endorse Non-State Led Application	Cost share administrator role performed by a non-state entity with written state endorsement and continued substantive state forestry agency coordination and engagement.	<ul style="list-style-type: none"> Nonprofit organization* Institution of higher learning* Unit of local government*

*A non-state entity must include a letter of endorsement from a State Forester or their equivalent in its application. If a non-state entity is applying to operate a cost share program across multiple states, letters of endorsement must be obtained from each State Forester. Specifications for these letters are included in the [‘Application Requirements’](#) section below. Further, non-state entities are requested to submit a draft proposal concept and draft budget to the State Forester(s) 30 days prior to the application submission deadline of this NOFO to facilitate state coordination.

Eligible Lands

Cost share practices supported by this funding opportunity may be implemented on:

- Non-industrial private forest land;²
- Forest land owned by a unit of local government; and
- Forest land held in trust for Native Hawaiians by the Department of Hawaiian Homelands and the Office of Hawaiian Affairs.

All eligible land must meet each of the following criteria:

- 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.
- Is owned by an eligible recipient of cost share payments (defined below).

² Non-industrial private forest land includes Tribal land held in trust by the federal government on behalf of Tribes and individual Tribal members.

Eligible Recipients of Cost Share Payments

Non-federal, non-industrial forest landowners are eligible to receive cost share payments.

Eligible recipients of cost share payments include but are not limited to:

- Individuals, groups, associations, corporations, or other private legal entities;
- Federally and state recognized Tribes, as well as equivalent governmental representatives of native indigenous communities; and
- Units of local government.

Applicants are encouraged to engage **underserved landowners** as recipients of cost share payments. For this funding opportunity, the USDA Forest Service defines underserved as landowners from one or more of the following groups:

1. Beginning Farmers, Ranchers, or Forest Landowners;
2. Farmers, Ranchers, or Forest Landowners Living in High Poverty Areas;
3. Federally Recognized Tribes;
4. Limited Resource Producers; and/or
5. Veterans.

USDA Forest Service definitions of the groups listed above are provided in the [appendix](#).

Eligible Practices

Eligible practices for cost share payments will be determined by each applicant. As part of their proposal, each applicant will submit a list of eligible practices for participation in their cost share program. These practices should adhere to the requirements listed in the '[Practice Guidance](#)' section below.

Ineligible Uses of Grant Funds

Grant funds (including cost share 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 \$10,000³ 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.

³ Effective October 1, 2024.

- 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.

FEDERAL AWARD INFORMATION

Funding Availability

The USDA Forest Service anticipates awarding up to \$140 million through this NOFO. For each proposal operating within a single state, the applicant may request up to \$5 million. For each proposal operating across multiple states, the applicant may request up to \$15 million. Each applicant may submit up to three proposals in total. Final awards may be adjusted based on proposed scope and funding availability.

While the submission of multiple proposals that impact a given state is welcome, **the USDA Forest Service does not currently intend to fund more than \$5 million within a single state, inclusive of all selected proposals.**

Match Contribution

The Inflation Reduction Act (Sec. 23002(b)) requires a 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. Proposals should include a written description of non-federal contributions and signed support letters or other forms of match verification. Match can include applicants’ administrative costs and in-kind program contributions, as well as those of their partners. Match can also include applicant dollars used to increase practice payments to landowners. **The contributions of landowners to climate mitigation and/or forest resilience practice implementation should not be considered matching non-federal funds.**

The USDA Forest Service will consider requests for reduced match on a case-by-case basis. Specifically, a match waiver or reduction will be considered if at least 40 percent of landowners receiving cost share payments are underserved and/or 40 percent of acres benefiting from funded practices are owned by underserved landowners. In these cases, waiver requests must include detailed plans for underserved landowner engagement and specific, data-driven projections of landowners to be reached. The groups considered underserved in the context of this funding opportunity are listed in the [‘Eligibility’](#) section above and described in greater detail in the [appendix](#).

Performance Period

Awardees are encouraged to implement and execute all activities by December 31, 2028. However, the proposed period of performance for project activities can be up to five years.

Reporting Requirements

Financial and narrative progress reports must be submitted semi-annually. Timely submission of financial and progress reports for each award is required. Grant payments will be withheld until missing reports are received and approved. Progress reports should highlight direct quantitative and qualitative investment activities and outcomes and should include illustrative impact stories. Geospatial data files that outline the program area and any other relevant data will be required as part of regular reporting.

COST SHARE PROGRAM DESIGN

The mechanics of cost share payment programs supported by this funding opportunity are largely at the discretion of the applicants. State forestry agencies should propose or endorse program designs that are well suited to their goals, landscape priorities, and landowner needs. These funds can support the creation of new cost share payment programs or bolster existing programs, so long as the requirements laid out in this NOFO are met. The following section outlines requirements and recommendations related to program design.

Cost Share Payments

At least 80 percent of federal funds awarded through this NOFO should be reserved for cost share payments to landowners.

Applicants should determine cost share rates for the practices that they intend to support. Cost share rates should be based on anticipated implementation costs. Applicants are welcome to calculate their own rates or to utilize rates published by the Natural Resources Conservation Service or other state or federal agencies. Cost share rates per practice should be included in submitted proposals.

In their proposals, applicants should define a cost share structure with participating landowners. While applicants may propose that federal dollars cover up to 100 percent of practice implementation costs, applicants are encouraged to utilize federal funding to extend the impact of non-federal program dollars. Regardless of the federal contribution, landowners cannot be asked to contribute more than 50 percent of practice implementation costs based on applicant-established practice rates. Applicants are encouraged to use both federal and non-federal funds for cost share payments, where possible, to maximize positive impact and minimize the burden on landowners.

Applicants are welcome to use these funds in conjunction with other federal, state, or local cost share funds. However, federal funds cannot be used in a duplicative manner; applicants are responsible for observing federal regulations regarding non-duplication of payments.

One of the goals of these Inflation Reduction Act funds is to engage underserved landowners in climate mitigation and/or forest resilience efforts. Applicants are encouraged to consider program and payment structures that support this goal. For example, applicants might determine that underserved landowners are eligible for partial cost share payment advances, direct assignment of payments to contractors, additional technical assistance, or management planning support.

Program Administration and Management

The purpose of these funds is to support cost share payments to landowners. Applicants may propose to use up to 20 percent of funds for administrative and program management costs. At least 80 percent of funds should be reserved for cost share payments to landowners.

Landowner applications, plans, receipts, and any other cost share program paperwork should be retained by the applicant following established retention schedules.

Management Plans

Implementation of proposed practices should be supported by an appropriate level of long-term planning (ten years or more) that addresses current conditions and ecosystem function (both within the property and in the surrounding landscape), different resources found on the property (e.g., riparian zones, threatened and endangered species habitats), and the landowner's forest management goals. In designing their cost share programs, applicants should specify the types of plans that they consider to be acceptable for supporting practice implementation. Note that practice-level planning is a presumed component of practice implementation and may be included in the cost share rates assigned by applicants to each practice. Existing management plans (e.g., Forest Stewardship Plans) should be referenced in practice plans as applicable.

Partnership Opportunities

As described above, state forestry agencies have the option to endorse a non-state entity in performing the role of cost share program administrator. The option to endorse a non-state entity in administering the program is only one of many opportunities that states might consider to expand their capacity and capability through partnerships. State forestry agencies applying to operate or oversee their own cost share programs might consider, for example, establishing partnerships to conduct landowner outreach, education, and technical assistance. Agencies might also consider establishing partnerships to issue landowner payments or to facilitate recordkeeping. Applicants are encouraged to develop new or grow existing partnerships to increase program efficiency and impact. Proposals should include a letter of collaboration from each listed partner (see [‘Application Requirements’](#) section).

PRACTICE GUIDANCE

Proposed cost share practices should reflect the goals of state forestry agencies and the landowners whom they serve. Applicants should articulate how implementation of proposed

practices will specifically advance goals related to climate mitigation and/or forest resilience, aligned with state forest action plan landscape priorities.

Practice Requirements

All practices proposed by applicants as eligible for cost share payments should adhere to the requirements below.

1. Practices should have a positive impact on climate mitigation and/or forest resilience.

Proposals should clearly articulate a link between each practice and climate mitigation and/or forest resilience. Strong proposals will provide robust evidence of a practice's demonstrated impact in a relevant geography and ecosystem type. Evidence might come in the form of peer-reviewed articles, observational data, model outputs, or success stories.

2. Practices should support overall ecosystem health, rather than maximizing any single benefit to the detriment of others.

Sometimes a practice that supports one ecosystem service (e.g., carbon sequestration, timber production, recreation) can threaten another. Applicants should consider the consequences of proposed practices on the entire forest ecosystem. If risks associated with practice implementation are identified, plans for addressing these risks should be presented. This risk analysis should encompass any cultural uses/values, in addition to ecosystem services, that may be impacted by proposed practices.

3. Practices should be designed for site-specific conditions.

A practice that supports forest resilience in one geography may have the opposite effect in another. Proposed practices should be designed to accommodate local conditions (e.g., forest type, soil type, wildfire risk, insect and disease threat), as well as relevant laws, regulations, and tribal treaty rights.

4. Practices should be resilient to future changes in climate and weather conditions.

Applicants should propose practices that are not only well-suited to today's conditions, but also anticipated conditions in the coming decades. Reforestation efforts, for example, should emphasize tree species that are adapted to a range of possible future conditions, considering projected temperatures, water availability, extreme weather events, and more.

5. Practice implementation and maintenance should be feasible and cost-effective for applicants and the landowners whom they serve.

Some practices with ecological benefits require extensive implementation or maintenance efforts. Practices that are too expensive or time-consuming for landowners to sustain beyond the grant period are discouraged. The same is true of practices whose costly implementation significantly restricts the number of landowners served. Strong proposals will include key cost-benefit considerations associated with proposed practices.

In addition to these requirements, please review the '[Ineligible Uses of Grant Funds](#)' section of this NOFO. Cost share practices cannot involve any of the activities listed in this section. These include construction and capital improvements, as well as land acquisition projects (including

the purchase of conservation easements). Legal costs incurred by landowners, such as those associated with estate planning, are ineligible for cost share. Further, the development of standalone management plans is not considered an eligible cost share practice.

Practice Selection

Applicants are encouraged to consult existing resources for identifying and selecting practices for forest resilience and climate mitigation. The Northern Institute of Applied Climate Science (NIACS), a multi-institutional partnership led by the USDA Forest Service, has developed a suite of resources to support land management entities in identifying actions to meet diverse goals. Among these, the [Adaptation Workbook](#) provides a structured process for designing land management strategies that respond to the anticipated local impacts of climate change. The Adaptation Workbook outlines five steps, starting with goals and objectives, that can be used to consider climate impacts for a particular geography and help intentionally connect climate impacts to actions for climate resilience, adaptation, and mitigation.

NIACS has also worked with diverse partners to develop a series of adaptation ‘menus’ which provide topical lists of potential adaptation actions based on scientific literature and expert input. The menus are compilations of key forest adaptation strategies and can provide a starting point from which land managers can determine the practices that are best suited to their environments and priorities. Each menu lists overarching strategies, general approaches, and **specific practice examples** (or ‘tactics’) and cites peer-reviewed literature, linking various land management activities to climate adaptation outcomes. The [Forest Carbon Management Menu](#) may be particularly useful. Its strategies respond directly to the purpose of this funding opportunity: to enhance climate mitigation and/or forest resilience. The Carbon Menu, first published in a 2019 peer-reviewed article in the *Journal of Forestry*, was built to support land managers in identifying actions that “enhance the ability of a particular forest ecosystem to both adapt to anticipated changes and sequester carbon into the future.”⁴ Applicants are encouraged to refer to the [interactive version](#) of the Forest Carbon Management Menu when exploring ideas for potential practices. Applicants are welcome to select practices that fall beyond the scope of the Forest Carbon Management Menu, so long as these practices meet the requirements listed above.

Practice Examples

Applicants are encouraged to submit proposed practices and associated justifications using the table below. The examples are a **small sample** of the wide-ranging practices that could support climate mitigation and forest resilience in a given geography and are offered for illustrative purposes.

⁴ [Ontl et al., 2019](#)

Goal	Practice	Climate Mitigation Rationale	Forest Resilience Rationale	Evidence for Impact	Additional Considerations	Cost Share Rate
Restore vegetative cover in riparian areas to reduce flood impacts, enhance water quality, and provide habitat connectivity	Plant riparian buffer species such as red twig dogwood and willow to stabilize banks in coastal forests (Oregon)	Riparian planting and soil stabilization enhance carbon sequestration and storage in these flood-prone ecosystems	Forested riparian areas reduce soil erosion, buffer high flows, and regulate base flows relative to non-forest	Forested Watersheds Menu (practices described in approaches 4.1 and 4.2) ⁵ Oregon State University Extension ⁶	Must consider landform, hydrology, and recommended buffer widths	\$X per acre
Promote diversity in simplified and degraded forest stands to increase forest resilience to disturbance and enhance carbon sequestration and storage	Implement harvests using regeneration methods such as group / patch selection and irregular shelterwoods, which increase age, species, and structural diversity (Vermont)	These methods improve tree health and vigor of the residual stand to maintain long-term carbon stocks and sustain or enhance sequestration rates	These methods promote the health and vigor of native species that are expected to be better adapted to future conditions	<i>Disturbance-based silviculture for habitat diversification: Effects on forest structure, dynamics, and carbon storage</i> ⁷ Green Mountain Audubon Center Adaptation Demonstration Project (success story) ⁸ Healthy Forests for Our Future: A Management Guide to Increase Carbon Storage in Northeast Forests ⁹	Co-benefit: Increases vertical structure, providing more cover and nesting sites for birds	\$X per acre

Applicants should note the **level of specificity** provided by these practice examples and should seek to meet or exceed this level with their own submitted practice lists. Eligible practices may fall under familiar broad categories, such as ‘tree planting’ or ‘forest stand improvement.’ For this funding opportunity, applicants should break down these categories, describing in greater detail the practices that landowners will implement.

HOW TO APPLY

Applications are to be submitted through Grants.gov by searching for grant opportunity number USDA-FS-2024-IRA-FLS-03.

⁵ [Forested Watersheds Menu of Adaptation Strategies and Approaches](#)

⁶ [Riparian Management and Resources for Landowners](#)

⁷ [Thom and Keeton, 2020](#)

⁸ [Audubon Vermont: Green Mountain Audubon Center](#)

⁹ [Marx et al., 2021](#)

Grants.gov recommends submitting your application package at least 24-48 hours prior to the close date to provide sufficient time to correct any potential technical issues that may disrupt the application submission. Please see the [appendix](#) for detailed instructions on Grants.gov application submission and receipt procedures.

APPLICATION REQUIREMENTS

This section outlines required application components. The USDA Forest Service may choose not to consider applications that fail to comply with required content, format, and page limits, or those that are incomplete. All required forms are standard and may be accessed through Grants.gov. Each page must be numbered and have one-inch margins. The text of the proposal narrative must be single spaced and typed in a standard typeface (e.g., Times New Roman, Arial, Calibri) with no smaller than 12-point font.

Required Documents

1. Cover Page
2. Proposal Narrative
3. Table of Proposed Practices
4. Detailed Budget
5. Budget Narrative
6. Letter(s) of State Endorsement (if applicable)
7. Letter(s) of Collaboration (if applicable)
8. Match Verification (if applicable)
9. Standard Forms 424 and 424A. These forms need not be submitted as separate attachments in Grants.gov, but rather are filled out and completed via Grants.gov.
10. If applicable, Negotiated Indirect Cost Rate Agreement (NICRA, see [appendix](#) for additional information)

Cover Page

The proposal cover page should include the following:

- **Title:** Provide a descriptive title for this proposal (50 characters or less, excluding spaces). Use this full title consistently on all submission communications and supplemental documents until an official application number is assigned by the USDA Forest Service.
- **Applicant:** Provide the name of the entity applying for federal funding. This must match the entity name on the associated SAM.gov registration.
- **Contact Information:** Provide the name, title, address, phone number, and email address for the individual acting as the applicant's main point of contact.
- **Abstract:** Include a concise summary of the proposal (150 words or less) that includes goals, target geographies, key partners, and expected accomplishments.
- **Primary State Point of Contact (if applicable):** If the applicant is not a state forestry agency, list the state(s) that has endorsed the application, as well as the name, title, address, phone number, and email address for the individual acting as the primary state collaborator.

Proposal Narrative

The proposal narrative should not exceed twelve pages and should include the following components.

- 1. Program Goals:** Describe the primary goals for the cost share program. Primary goals might be related to landscape scale conservation priorities, landowner participation, program accessibility, climate mitigation, and forest resilience.
 - How do these goals support the core purpose of this funding opportunity?
 - How do these goals align with state and/or USDA landscape scale conservation priorities including state forest action plans, collaborative restoration strategies, and climate-informed conservation initiatives, among others?
 - How do cost share program structure and mechanics reflect these goals?
 - How do proposed practices reflect these goals?
 - How will you assess progress toward these goals?
- 2. Context:** Concisely communicate any essential background and context information.
 - Does the applicant have, or has it previously managed, a cost share program?
 - What is the target geography for the cost share program?
 - What are the ecological characteristics of the target geography? Describe forest types, climate conditions, and climate vulnerabilities.
 - Are there any other previous or ongoing initiatives relevant to this proposal? If yes, describe (e.g., Forest Stewardship outreach efforts, other Inflation Reduction Act funding).
- 3. Cost Share Program Design:** Describe the core features of the proposed cost share program. See [‘Cost Share Program Design’](#) section above.
 - Describe the cost share structure with participating landowners.
 - Describe the anticipated payment process both from the landowner’s perspective and from the applicant’s administrative perspective, including the recordkeeping system.
 - How will any landowner planning needs be addressed? See [‘Management Plans’](#) section above.
 - What landowner outreach, education, and technical assistance are planned to support the program?
 - How does this program complement others currently offered within the state (e.g., NRCS cost share or state initiatives)?
- 4. Implementation Plan:** Describe key activities and milestones with an associated timeline.
 - What are anticipated key activities and milestones? Include a detailed timeline for the proposed performance period (<5 years).
 - How will practice implementation, maintenance, and impact be monitored?
 - What targets does the applicant have for numbers of enrolled landowners and acres?
- 5. Proposed Practices and Cost Share Rates:** Describe proposed practices and cost share rates. This section of the narrative should provide context that is additional to the separately attached table of proposed practices. See [‘Practice Guidance’](#) section above.

- How do proposed practices reflect the '[Practice Requirements](#)' listed above?
 - How are proposed cost share rates determined?
 - How does the applicant incorporate considerations of the cost and time requirements for both practice implementation and maintenance into the proposed practice list? Consider anticipated cost and time requirements for both the applicant and landowners. See [Practice Requirement #5](#) above.
- 6. Engaging Underserved Landowners:** Describe planned engagement of underserved landowners as potential recipients of cost share payments.
- What is the applicant's strategy for effectively engaging underserved landowners?
 - What are the populations of underserved landowners to be served? Describe the tools used to identify these communities. See '[Eligibility](#)' section above and '[High Poverty Area Identification Tools](#)' in the appendix.
 - How does the proposed cost share program encourage the participation of underserved landowners (e.g., through proposed practices, practice rates, or other program design elements)?
 - If the state has separately received Inflation Reduction Act Forest Landowner Support funds to increase capacity for underserved landowner engagement, describe how the applicant will connect those efforts with the proposed cost share program.
- 7. Capability and Capacity:** Describe existing applicant capacity and any planned expanded capacity.
- What capacity does the applicant currently have to conduct landowner outreach, technical support (e.g., practice plan development, practice implementation support), landowner selection and communication, and cost share issuance?
 - Describe the approach to financial management and program oversight, including adherence to all relevant federal policies (e.g., 2 CFR 200, all policies related to the protection of personally identifiable information for participating landowners).
 - Where is current capacity insufficient for proposed activities? What is the applicant's plan to address capacity deficiencies, including a timeline for doing so?
 - How do articulated program goals guide the applicant's capacity-related planning?
- 8. Collaboration:** Describe the network of partners and other entities that will support program implementation.
- How will the project leverage partnerships to support program implementation? Please include a letter from each key partner. See '[Letter\(s\) of Collaboration](#)' section below.
 - How will relevant technical assistance providers (e.g., NRCS field agents, conservation district staff, consulting foresters, state forestry staff) learn about this cost share program? Consider how to best enhance awareness and coordination of related efforts.

- For non-state applicants: Describe the approach to working with the state forestry agency/agencies to both design and implement the program. A letter from the State Forester(s) endorsing the effort should be separately attached See '[Letter\(s\) of State Endorsement](#)' section below.
- 9. Match:** Describe all planned matching contributions of non-federal funds.
- What non-federal funding will the applicant provide for the cost share program?
 - Describe how matching funds will be used. Will they be used as payments to landowners or solely for administration and management?
 - Is a match reduction or waiver being requested? If yes, provide a justification. See '[Match Contribution](#)' section above.

Table of Proposed Practices

Identify and justify proposed climate mitigation and/or forest resilience practices eligible for cost share payments following the format of the table provided in the '[Practice Examples](#)' section above.

Detailed Budget

Each proposal should include a detailed budget. Applicants are encouraged to spend all funds awarded through this NOFO within four years. Budget categories include the following:

- **Personnel**
This line item includes direct compensation to individuals for time worked. The salaries of administrative and clerical staff should normally be treated as indirect costs.¹⁰
- **Fringe Benefits**
Fringe benefits can be included as a separate line item or can be included as part of the Personnel line item, provided the applicant is consistent in this.
- **Travel**
Travel for applicant's employees only.
- **Supplies**
Supplies refer to tangible personal property. This category *does not* include equipment,¹¹ the purchase of which is discouraged. It *does* include tree purchase not completed under a contract for service.
- **Contracted Services** (e.g., contract for service, equipment rental)
- **Other**
Includes cost share payments to landowners.
- **Indirect Costs**

¹⁰ Direct charging of these costs may be appropriate only if all of the following conditions are met: (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.

¹¹ 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.

Indirect costs may be determined using a Negotiated Indirect Cost Rate Agreement, if established. In the absence of a Negotiated Indirect Cost Rate Agreement, an applicant may elect to use the de minimis rate of 15 percent¹² applied to modified total direct costs. See [appendix](#) for more information on indirect cost rates.

Budget Narrative

Explain and justify all requested budget items/costs. List in detail how the totals in the budget were determined and demonstrate a clear connection between costs and proposed program activities. Additional expenditures beyond payments to landowners should be described in detail, including rationale. For personnel salary costs, include base-line salary figures and estimates of time to be directly charged to the program. Note that it is possible that applicants will be awarded less funding than initially requested. Please comment on the project's scalability downward. Is there a funding threshold below which a project would not be viable? Where would you focus awarded funds in a downscaled scenario?

Letter(s) of State Endorsement

If the applicant is not a state forestry agency, a letter of endorsement is required from the State Forester(s), or their equivalent, from the state(s) in which the cost share program will operate. This letter should:

- Affirm that the State Forester has had the opportunity to review and provide feedback on the proposal;
- Confirm the state's support for the applicant administering a cost share program. If the state is separately applying or endorsing additional proposals, indicate if and how the proposals might be complementary;
- Confirm that the proposed program meets state forest action plan priorities as well as landscape-scale conservation and/or restoration priorities within the state; and
- Detail the role and expected contribution of the state forestry agency, including a plan for continued coordination with the applicant throughout the life of the federal award.

Letter(s) of Collaboration

A letter of collaboration is required from each partner described in the proposal. Strong letters of collaboration should:

- Describe the partner's role in proposal development;
- Share the partner's reason for participating, including the ways in which the proposed activities align to their organizational goals;
- Describe the partner's specific role in the cost share program, including resource contributions; and
- Clarify whether the partnership is new or existing, as well as the expected term of the partnership.

¹² Effective October 1, 2024.

Match Verification

Attach signed support letters or other forms of match verification.

Standard Forms 424 and 424A

Required forms SF-424 and SF-424A. These forms need not be submitted as separate attachments in Grants.gov, but rather are filled out and completed via Grants.gov.

EVALUATION CRITERIA

All proposals will be screened for relevance, accuracy, completeness, and compliance with USDA Forest Service policies. Proposals will then be evaluated based on the extent to which they meet the following criteria:

1. The proposal articulates clear program goals and ties these goals to both state priorities (e.g., state forest action plan) and USDA Forest Service priorities, including landscape-scale strategies.
2. The proposal provides sufficient context to justify the proposed cost share program, including an overview of relevant applicant initiatives and a description of the target geography and its climate vulnerabilities.
3. The structure and mechanics of the cost share program are described in detail, align with state program goals, and indicate program viability.
4. The proposal includes a detailed implementation plan that describes the operations and execution of the planned cost share program.
5. Climate mitigation and forest resilience practices are well described, with a clear rationale for each provided. Proposed practices are:
 - a. Aligned to the five [Practice Requirements](#) (see '[Practice Guidance](#)' section above);
 - b. Well-suited to the target geography and its specific climate vulnerabilities;
 - c. Tied to state forestry agency goals, including those put forward in state forest action plan; and
 - d. Supported by relevant literature, case studies, pilot projects, etc.
6. The proposed cost share program effectively targets underserved landowners. *Targeting underserved landowners is not a program requirement; however, proposals that plan for effective underserved landowner engagement will receive special consideration.*
7. The applicant either has the required capacity to implement the proposed cost share program or clearly describes an achievable plan to build agency capacity to a sufficient level to implement the program.
8. Proposed partnerships are diverse and engage the core capabilities and talents of respective partners. Letters of collaboration indicate substantive involvement.
9. State forestry agencies have been provided the opportunity to offer meaningful input on the proposal to support cost share program design, coordination, and delivery.

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.

CONTACT FOR FURTHER INFORMATION

For inquiries specific to the content of this NOFO, please contact SM.FS.LandownerIRA@usda.gov.

The USDA Forest Service will host virtual office hours during the application period. Information regarding these sessions will be shared to the [USDA Forest Service Inflation Reduction Act Forest Landowner Support website](#).

APPENDIX

Underserved Landowner Definition

For these IRA provisions, the USDA Forest Service defines underserved as landowners from one or more of the following groups (definitions below):

1. Beginning Farmers, Ranchers, or Forest Landowners¹³;
2. Farmers, Ranchers, or Forest Landowners Living in High Poverty Areas¹⁴;
3. Federally Recognized Tribes¹⁵;
4. Limited Resource Producers¹⁶; and/or
5. Veterans.¹⁷

1. **Beginning Farmers, Ranchers, or Forest Landowners**

- Not owned/operated a farm, ranch, or non-industrial private forest land; or
- Has operated a farm, ranch, or non-industrial private forest land for not more than 10 consecutive years; and
- All members/owners individually qualify as beginning farmers, ranchers, or forest landowners.

When self-determining their eligibility, landowners should consider whether:

- a. Within the last 10 years, they inherited the land from someone who died;
- b. The land was newly purchased land within the last 10 years; or
- c. They obtained a new farm number and tract number from FSA in the past 10 years.

2. **Farmers, Ranchers, or Forest Landowners Living in High Poverty Areas**

High poverty areas are [defined by the USDA](#) as areas with a poverty rate of 20 percent or more in a single time period. There are multiple tools available to assist in the identification of high poverty areas listed below.

3. **Federally Recognized Tribes or Alaska Native Corporations/Villages**

In many geographies, Tribes and Tribal members may represent a significant proportion of underserved landowners. It is important for the USDA Forest Service to maintain a government-to-government relationship with Tribes, which is reflected in the federal Tribal process for the regularly appropriated Landscape Scale Restoration Program and will be developed for new IRA programs. To honor and build those relationships, the USDA Forest Service will continue to prioritize outreach and engagement with Tribal

¹³ [Agriculture Improvement Act of 2018](#); [From Title 7- Agriculture 7 USC 2279](#); [Inflation Reduction Act](#)

¹⁴ [Inflation Reduction Act](#)

¹⁵ [Section 4 of the Indian Self-Determination and Education Assistance Act \(25 U.S.C. 5304\)](#)

¹⁶ [Agriculture Improvement Act of 2018](#); [Inflation Reduction Act](#)

¹⁷ [Agriculture Improvement Act of 2018](#); [From Title 7- Agriculture 7 USC 2279](#); [Inflation Reduction Act](#)

governments and communities. We recognize that many state forestry agencies also have robust Tribal engagement plans and strong relationships in place.

4. **Limited Resource Producers**

- With direct or indirect gross farm/forest product sales not more than the current indexed value in each of the previous two years, and
- Who has a total household income at or below the national poverty level for a family of four, or less than 50 percent of county median household income in each of the previous two years.
- Landowners can voluntarily self-identify using the [Limited Resource Farmer/Rancher Self Determination Tool](#).

5. **Veterans**

A veteran has served in the United States Army, Navy, Marine Corps, Air Force, Space Force, or Coast Guard, including the reserve component thereof; was released from service under conditions other than dishonorable; and:

- Has not owned land for more than 10 years; or
- Who first obtained status as a veteran during the most recent 10-year period.

High Poverty Area Identification Tools

Applicants should use the screening tools and data sets described below to identify high poverty areas.

Climate and Economic Justice Screening Tool

The White House Council on Environmental Quality's [Climate and Economic Justice Screening Tool](#) (CEJST) identifies disadvantaged communities using indicators of burden. Communities that are at or above the threshold for one or more environmental, climate, or other burdens and at or above the threshold for an associated socio-economic burden are identified as disadvantaged. The tool also identifies communities as disadvantaged if they are on land within the reservation boundaries of Federally Recognized Tribes. Agencies and project implementers should use CEJST to identify areas of geographic prioritization for outreach, technical assistance, and program implementation.¹⁸ The additional data sets listed below may also be utilized as complementary reference.

USDA Economic Research Service (ERS) Poverty Area Measures

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. This information is used to

¹⁸ 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 \(Jan. 27, 2023\)](#)

derive persistent and enduring poverty area measures for the same levels of geography. Forest landowners located within these tracts meet the USDA definition of forest landowners living in high poverty areas.

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](#)). The majority—264 counties—are rural counties and are clustered in the Appalachian States; the Black Belt in the South; the Mississippi Delta; the Ozarks region of Missouri, Arkansas, Oklahoma, and southeast Kansas; the Southwest; and in counties with large American Indian and Alaska Native populations.

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 characteristics of areas with persistent or high poverty. As of 2017, persistent-poverty counties were predominantly rural and more frequently located in the South than in other regions. GAO identified 409 persistent-poverty counties (13 percent of all counties), roughly 50 percent of which were rural. In contrast, high-poverty census tracts—which represented 28 percent of all census tracts—were frequently urban (74 percent).

Indirect Cost Rates

Negotiated Indirect Cost Rate Agreement (NICRA)

If the applicant has a NICRA, the NICRA rate can be used to determine indirect costs. A copy of the NICRA must be submitted with the proposal.

De Minimis Rate

Any non-federal entity that does not have a current NICRA (including provisional) may elect to charge a de minimis rate of 15 percent of modified total direct costs (MTDC), which may be used indefinitely. No documentation is required to justify the use of the 15 percent de minimis indirect cost rate. As described in 2 CFR § 200.403, costs must be consistently charged as either indirect or direct costs but may not be double charged or inconsistently charged as both. If chosen, this methodology must be used consistently for all federal awards until such time as a non-federal entity chooses to negotiate for a rate, which the non-federal entity may apply to do at any time.

Modified Total Direct Cost (MTDC)

For calculation of indirect costs, applicants should utilize MTDC, unless otherwise specified in a NICRA. MTDC includes all direct salaries and wages, applicable fringe benefits, materials and

supplies, services, travel, and up to the first \$50,000¹⁹ of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

[Grants.gov Application Submission and Receipt Procedures](#)

Please read the registration instructions carefully and prepare the information requested **well in advance of the application deadline**.

Organizations must have an active System for Award Management (SAM) registration, which provides a Unique Entity Identifier (UEI), **and** a Grants.gov account to apply for grants. Creating a Grants.gov account can be completed online in minutes, but **SAM registration may take several weeks**. Therefore, an organization's registration should be done in sufficient time to ensure it does not impact the entity's ability to meet required application submission deadlines.

How to Register to Apply through Grants.gov

The below information summarizes Grants.gov registration instructions. For further details, refer to: grants.gov/applicants/.

- 1) *Register with SAM:* All organizations (entities) applying online through Grants.gov must register with the System for Award Management (SAM). As part of SAM.gov registration, entities determine points of contact, including an Electronic Business Point of Contact (EBiz POC). Failure to register with SAM will prevent your organization from applying through Grants.gov. SAM registration must be renewed annually. Additionally, take careful note of the EBiz POC designation, as this individual plays a critical role in Grants.gov account setup.
- 2) *Create a Grants.gov Account:* Follow the on-screen instructions provided to create a grants.gov account.
- 3) *Add a Profile to a Grants.gov Account:* A profile in Grants.gov corresponds to a single applicant organization the user represents (i.e., an applicant) or an individual applicant submitting on their own behalf. If you work for or consult with multiple organizations, you can have a profile for each organization under one Grants.gov account. In such cases, you may log in to one Grants.gov account to access all your grant profiles. To add an organizational profile to your Grants.gov account, enter the UEI (Unique Entity Identifier) for the organization in the UEI field.

¹⁹ Effective October 1, 2024.

- 4) *Authorize Profile Roles*: After registering with Grants.gov and creating an Organization Applicant Profile, the applicant's request for Grants.gov roles/access is sent to the EBiz POC. The EBiz POC must then log in to Grants.gov and authorize the appropriate roles, including the Authorized Organization Representative (AOR) role. The AOR role includes permission to complete and submit applications on behalf of the organization. Once an individual has been assigned the AOR role, that individual will be able to submit an application online on behalf of the entity any time.

A Note on Electronic Signatures: When applications are submitted through Grants.gov, the name of the organization applicant with the AOR role that submitted the application is inserted into the signature line of the application, serving as the electronic signature. *The EBiz POC of the organization must authorize people who are able to make legally binding commitments on behalf of the organization as users with the AOR role; **this step is often missed and it is crucial for valid and timely submissions.***

How to Submit an Application via Grants.gov

Grants.gov applicants can apply online using Grants.gov Workspace. Workspace is a shared, online environment where members of a grant team may simultaneously access and edit different webforms within an application. For each funding opportunity announcement, you can create individual instances of a Workspace.

For an overview of applying on Grants.gov using Workspaces, refer to:

<https://grants.gov/applicants/workspace-overview/>

- 1) *Utilizing a Workspace*: See above link for a video tutorial on creating a Workspace. Add participants to a Workspace to complete all the required forms online or by downloading PDF versions and check for errors before submission. The Workspace progress bar will display the state of your application process as you apply. As you apply using Workspace, you may click the blue question mark icon near the upper-right corner of each page to access context-sensitive help.
 - a. *Adobe Reader*: If you decide not to apply by filling out webforms, you can download individual PDF forms in Workspace. The individual PDF forms can be downloaded and saved to your local device storage, network drive(s), or external drives, then accessed through Adobe Reader.

Note: Visit the Adobe Software Compatibility page on Grants.gov to download the appropriate version of the software (at no cost) at:
<https://grants.gov/applicants/adobe-software-compatibility>
 - b. *Mandatory Fields in Forms*: In the forms, you will note fields marked with an asterisk and a different background color. These fields are mandatory fields that must be completed to successfully submit your application.

- c. *Complete SF-424 Fields First:* These forms are designed to fill in common required fields across other forms, such as the applicant's name, address, and SAM UEI. Once completed, the information will transfer to the other forms.
 - d. *Upload required documents:* See '[Application Requirements](#)' section for details.
- 2) *Submit Application through Workspace:* An application may be submitted through Workspace by clicking the Sign and Submit button on the Manage Workspace page, under the Forms tab. **Grants.gov recommends submitting your application package at least 24-48 hours prior to the close date to provide you with time to correct any potential technical issues that may disrupt the application submission.**
 - 3) *Track a Workspace Submission:* After successfully submitting a Workspace application, a Grants.gov Tracking Number (GRANTXXXXXXXX) is automatically assigned to the application. The number will be listed on the Confirmation page that is generated after submission. Using the tracking number, access the Track My Application page under the Applicants tab or the Details tab in the submitted Workspace.

For additional training resources, including video tutorials, refer to:

<https://grants.gov/applicants/applicant-training>

Applicant Support: Grants.gov provides applicants 24/7 support via the toll-free number 1-800-518-4726 and email at support@grants.gov

Timely Receipt Requirements and Proof of Timely Submission

The applicant with the AOR role who submitted the application will receive an acknowledgement of receipt and a tracking number (GRANTXXXXXXXX) from Grants.gov with the successful transmission of their application. This applicant with the AOR role will also receive the official date/time stamp and Grants.gov tracking number in an email serving as proof of their timely submission.

When the USDA Forest Service successfully retrieves the application from Grants.gov, and acknowledges the download of submissions, Grants.gov will provide an electronic acknowledgment of receipt of the application to the email address of the AOR representative. Proof of timely submission shall be the official date and time that Grants.gov receives your application. Applications received by Grants.gov after the established due date for the program will be considered late and will not be considered for funding.