



Frequently Asked Questions (FAQs)

Inflation Reduction Act (IRA) Forest Landowner Support

Notice of Funding Opportunity (NOFO) 3:

Cost Share Payments to Landowners for Climate Mitigation and/or Forest Resilience Practices

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Key Definitions

“Climate mitigation”

Forests (their vegetation and soils) have the ability to pull carbon dioxide from the atmosphere and store it for extended periods of time. This ability is referred to as climate mitigation. U.S. forests are a net carbon sink – absorbing more carbon than they release – but some forests transition to carbon sources due to stressors like pests, drought, and wildlife. This highlights the need to maintain and enhance forests’ climate mitigation potential.¹

“Forest resilience”

Resilient forests are less vulnerable to wildfires, insect infestations, invasive species, droughts, storms, and other disturbances. Increasing forest resilience means increasing a forests’ ability to adapt and persist, despite these growing threats. Forest resilience is closely tied to forest health.

“Climate Mitigation and/or forest resilience practices”

A comprehensive list of climate mitigation and/or forest resilience 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. The NOFO’s Practice Guidance section provides tools for identifying practices well-suited to your goals and geographies, as well as practice examples.

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

1. Practices should have a positive impact on climate mitigation and/or forest resilience.
2. Practices should support overall ecosystem health rather than maximizing any single benefit to the detriment of others.
3. Practices should be designed for site-specific conditions.
4. Practices should be resilient to future changes in climate and weather conditions.
5. Practice implementation and maintenance should be feasible and cost-effective for applicants and the landowners whom they serve.

¹ [Mitigation | US Forest Service Research and Development \(usda.gov\)](https://www.usda.gov/forestservice/research-development/mitigation)

“Cost share payments”

Cost share payments are a form of financial assistance to landowners. These payments, often made by government entities, are meant to cover a portion of the cost of practice implementation. The entity issuing the payment thus shares the cost – or the financial burden – of a newly implemented practice with the landowner. Cost share payments reflect on-the-ground expenses, whether these expenses are directly reimbursed or estimated and paid out at a standard rate (generally measured in dollars per acre).

“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 Landowners²;
- Farmers, Ranchers, or Forest Landowners Living in High Poverty Areas³;
- Federally Recognized Tribes⁴ and individual Tribal members;
- Limited Resource Producers⁵; and/or
- Veterans.⁶

Note: Targeting underserved landowners is not a program requirement; however, proposals that plan for effective underserved landowner engagement will receive special consideration.

Eligibility and Eligible Practices

Who can apply to this NOFO?

State forestry agencies or their equivalents can apply. Nonprofit organizations, institutions of higher learning, and units of local government can also apply *if endorsed by a State Forester*.

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.

For more details on eligible applicants, see the Eligible Applicants and the Role of State Forestry Agencies section of the NOFO. 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 cost share payments?

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

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

The USDA Forest Service has not set a minimum or maximum acreage for landowners receiving cost share 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?

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

- Non-industrial private forest land;
- 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 land must meet the following criteria:

- Is owned by an eligible recipient of practice payments.
- 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 state lands eligible for practice implementation?

No, state lands are not eligible for practice implementation. However, forest lands held in trust for Native Hawaiians by

² [Agriculture Improvement Act of 2018; From Title 7-Agriculture 7 USC 2279; Inflation Reduction Act](#)

³ [Inflation Reduction Act](#)

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

⁵ [Agriculture Improvement Act of 2018; Inflation Reduction Act](#)

⁶ [Agriculture Improvement Act of 2018; From Title 7-Agriculture 7 USC 2279; Inflation Reduction Act](#)

the Department of Hawaiian Homelands and the Office of Hawaiian Affairs are eligible.

Are Tribal lands eligible for practice implementation?

Yes, Tribal lands are eligible for practice implementation. This includes both trust and fee lands.

Are applicants required to work within Forest Stewardship Program Federal Investment Areas?

No, this is not a requirement (though applicants are welcome to work within FSP Federal Investment Areas if aligned to their program goals). Proposals should meet state forest action plan priorities, as well as landscape-scale conservation and/or restoration priorities. Applicants are asked to both describe and provide a rationale for selecting their target geography.

Are agroforestry practices eligible for cost share 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 practices, 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 cost share payments?

All proposed practices must ultimately serve to support climate mitigation and/or forest resilience. Fuels treatment practices with a link to climate mitigation and/or forest resilience 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.

Is management plan development considered an eligible cost share practice?

The development of standalone management plans is not considered an eligible cost share practice. However, practice-level planning is a presumed component of practice implementation and may be included in the cost share rates assigned by applicants to each eligible practice.

Are legal services considered eligible for cost share?

Legal costs incurred by landowners, such as those associated with estate planning, are ineligible for cost share.

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 practice implementation involve land acquisition (conservation easement and fee simple)?

Federal funds from this NOFO cannot support land acquisition.

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 programs that will be delivered to landowners. As these programs are launched, the Forest Service will provide contact information for landowners to access the programs. 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 cost share programs (and thus issue payments directly to other landowners). However, Tribes that own land are eligible to receive cost share payments from entities implementing cost share programs that are funded through this opportunity. For example, a nonprofit Tribal consortium is eligible to apply for funding to implement a cost share program that would benefit Tribes. Through program implementation, Tribes with land would receive payments from the nonprofit to implement climate

mitigation and/or forest resilience practices. Such a program could also be designed to benefit other landowners of eligible lands.

Can funds be used to support programs in another country?

No. The forest land benefiting from these programs 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-03.

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.

Will all funding, including funding to state-endorsed non-state entities, be passed through state forestry agencies?

No. If a state chooses to operate or oversee the cost share payment program (see table on pages 5-6 of the NOFO), funds would be awarded directly to the state forestry agency. If a state chooses to endorse the application of an eligible non-state entity, funds would be awarded directly

to that non-state entity. In all cases, funds would be awarded to the NOFO applicant, including funds for proposed subrecipients.

As a non-state entity applicant, what do I need to submit to a State Forester before the application deadline?

Non-state entities are asked to submit a **draft proposal concept** and **draft budget** to the relevant State Forester(s) 30 days prior to the application submission deadline of this NOFO to facilitate state coordination. The application deadline is September 30, 2024, so communication with a State Forester is encouraged by August 31, 2024.

Note: Applicants are not asked to submit a complete proposal to the State Forester, but rather a summary that allows the state to consider alignment with state priorities and other key themes for the state’s letter of endorsement. Applicants should submit the proposal concept and draft budget directly to their state partners. There is no need to include the USDA Forest Service in these communications.

Signed endorsement letters from states are not due until the final application deadline.

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 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;
 - 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.

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 program, but support its validity and the applying organization's ability to carry out the program?

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 cost share rates, applicants are strongly encouraged to follow the format of the table provided in the Practice Examples section of the NOFO.*

Can two or more organizations partnering on program 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 programs 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 programs 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?

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.

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

Where should cost share 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 cost share 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.

What if a beneficiary landowner is also a contractor whom we want to use? Can we pay him/her for work on his/her land or on other land?

This is possible; however, the entity managing the landowner payment program would need to be precise in following established contracting rules. Rules for competition and transparency must be carefully followed to avoid any potential conflict of interest.

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 cost share 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 are 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 program 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 program budgets, provided that is common practice and explicitly included for the program. 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 program 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.

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.

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 cost share 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 cost share program 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 “Supplies.” 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 should 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.

How can these funds support technical assistance required for practice implementation?

Applicants may propose to allocate funds for administrative and program management costs to technical assistance. Please see the above question ‘[Can administrative and program management costs be included?](#)’ for more information.

Alternatively, applicants may use non-federal funds to support technical assistance efforts. Technical assistance by an applicant or its partners may represent an in-kind program contribution, which could in turn contribute to meeting the agreement-level match requirement.

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 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 \$10,000 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 program 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.

Proposal Design

Can these funds support an existing cost share program?

Yes. Funding can be used to establish new cost share programs or augment existing cost share programs. However, funds cannot be used to support practices that do not meet the NOFO's Practice Requirements. If using funds to augment an existing program, applicants must take care to leverage federal funds for cost share 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 cost share payments?

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

Can an applicant issue cost share payments to itself as a landowner?

Generally, no. An applicant cannot issue cost share payments to itself as a beneficiary landowner. Please reach out to us with concerns around this restriction: SM.FS.LandownerIRA@usda.gov.

Is direct assignment of cost share payments to a contractor allowable?

Yes, direct assignment of cost share payments to a contractor is allowable with documented landowner permission. This may be particularly important for encouraging participation of underserved landowners in cost share programs. Please note that careful record-keeping will be critical here, as each cost share dollar must be attributable to an individual landowner and the activities occurring on their property.

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

Yes, offering cost share through in-kind services rather than cash payments is allowable with documented landowner permission. Please note that careful record-keeping will be critical here, as each cost share dollar must be attributable to an individual landowner and the activities occurring on their property.

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

Applicants may propose that landowners receive partial cost share payment advances. These may be particularly strategic in the case of underserved landowners. However, advances must not represent 100 percent of the cost share payment. For example, the proposed program may offer a defined percentage of the total cost share 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 program 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 assistance, and program implementation.⁷ 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.

Can we cover 100 percent of the estimated implementation cost of a practice for participating landowners?

Yes. Applicants may propose that federal dollars cover up to 100 percent of practice implementation costs. Regardless of the federal contribution, **landowners cannot be asked to contribute more than 50 percent of practice implementation costs** based on applicant-established cost share rates (\$ per acre). 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.

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 cost share programs 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.

⁷ 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 \(Jan. 27, 2023\)](#)

Will the CPA-52 environmental assessment be required?

No, the CPA-52 form is not currently required for any program 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 cost share 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.

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>

Are NRCS conservation practices eligible?

Many NRCS conservation practices for forest management are relevant to this funding opportunity. The practices included on the NRCS' Climate-Smart Agriculture and Forestry (CSAF) [Mitigation Activities List](#) may be

particularly relevant given their focus. Within proposals, it will be critical for applicants to break down broad practice categories such as 'tree planting' or 'forest stand improvement' into more detailed and descriptive practices. This will allow reviewers to determine whether practices meet the requirements laid out in the NOFO. For detailed examples, as well as a template for practice submission, applicants should refer to the Practice Examples section of the NOFO.

Does a landowner need an assigned FSA farm number to receive cost share payments?

No. FSA farm numbers are not a requirement.