

CURRICULUM VITA

Tamara Cushing
Assistant Professor
Starker Chair of Private and Family Forestry
Extension Forest Business Specialist
Department of Forest Engineering, Resources and Management
Oregon State University

A. EDUCATION AND EMPLOYMENT INFORMATION

1. Education

Ph.D.	University of Georgia Athens, Georgia	Forestry	2006
Dissertation Title: Analysis of Federal, State and Local Taxation of Timberland in the United States: A Study of Relative Reduction in Land Expectation Value.			
M.S.	Mississippi State University Starkville, Mississippi	Forest Economics	1999
Thesis Title: Effects of the Federal Estate Tax on Non-Industrial Private Landowners in Mississippi.			
MTAX	Mississippi State University Starkville, Mississippi	Taxation	1999
BSFRC	University of Florida Gainesville, Florida	Forest Resources and Conservation	1996

2. Employment

Starker Assistant Professor of Private & Family Forestry and Extension Specialist – Forest Economics, Management & Policy. 2014-present
Oregon State University (OSU), College of Forestry, Department of Forest Engineering, Resources & Management. Corvallis, OR
50% Extension, 25% research, 20% teaching, and 5% professional service.

Assistant Professor and Extension Forestry Specialist, Forest Economics and Management. 2009-2014
Clemson University, School of Agricultural, Forest and Environmental Sciences, Clemson, South Carolina.
Extension 82% (includes 10% administrative responsibility) and Teaching 18%.
Adjunct Assistant Professor. June 2014- present.
Extension Forestry and Natural Resources Program Team Leader.
Director, Clemson University Income Tax Course for Tax Consultants.

Assistant Professor, Forest Management and Economics. University of Kentucky, Department of Forestry, Lexington, Kentucky. Research 60% and Teaching 40%.	2005-2008
Graduate Research Assistant. University of Georgia, Warnell School of Forest Resources, Athens, Georgia.	2003-2005
Forest Economist. F & W Forestry Services, Inc., Albany, Georgia.	1999-2003
Graduate Research Assistant, Mississippi State University College of Forest Resources Mississippi State, Mississippi.	1996-1999
Graduate Teaching Assistant, Mississippi State University College of Forest Resources Mississippi State, Mississippi.	1996 – 1997
Forest Photogrammetry	F1996, F1997
Research Assistant Rayonier Research Center, Yulee, Florida.	Summer 1995
Juvenile Justice Counselor Levy County Extension Service, Bronson, Florida.	1994-1995
Summer Program Director 4-H Camp Cloverleaf, Lake Placid, Florida.	Summer 1994

B. TEACHING, ADVISING AND OTHER ASSIGNMENTS

1. Instructional Summary

a) Credit Courses

Oregon State University

FOR331- Forest Economics II

Spring 2015	40 students	4 cr. Quarter
Spring 2016	39 students	4 cr. Quarter
Spring 2017	47 students	4 cr. Quarter
Winter 2018	54 students	4 cr. Quarter

FOR407/507- Starker Lecture Series Seminar

Winter/Spring 2015	students	1 cr. Quarter
Winter/Spring 2016	students	1 cr. Quarter

Clemson University

FOR 893-Topics in Forest Business		
Summer 2012	11 students	3 cr. Semester
Fall 2010	6 students	3 cr. Semester

FOR 413-Integrated Forest Pest Management		
Spring 2010	3 students	4 cr. Semester

FOR 304-Forest Resource Economics		
Fall 2009	28 students	3 cr. Semester
Fall 2010	26 students	3 cr. Semester
Fall 2011	36 students	3 cr. Semester
Fall 2012	23 students	3 cr. Semester
Fall 2013	22 students	3 cr. Semester

FOR 417/617-Forest Resource Management and Regulation		
Fall 2009	42 students	3 cr. Semester
Fall 2010	21 students	3 cr. Semester
Fall 2011	20 students	3 cr. Semester
Fall 2012	28 students	3 cr. Semester
Fall 2013	23 students	3 cr. Semester

LS 100-Forestry Conclave Prep		
Spring 2009, Fall 2009,		1 cr. Semester
Spring 2010, Fall 2010,		1 cr. Semester
Spring 2011,		1 cr. Semester
Spring 2012, Fall 2012,		1 cr. Semester
Spring 2013, Fall 2013,		1 cr. Semester
Spring 2014		1 cr. Semester

University of Kentucky

FOR 480-Integrated Forest Resource Management	5 cr. Semester
Spring 2006, 2007 and 2008, team taught.	

FOR 425-Timber Management	4 cr. Semester
Fall 2006, 2007, and 2008	

FOR 620-Special Topics in Forestry: Economics and Finance Issues in Natural Resource Management	
Spring 2007	3 cr. Semester

Guest Lectures for Credit Courses

University of Kentucky

FOR 602-Renewable Natural Resources in a Global Perspective
Fall 2007. Taught 3 lectures on Markets for Ecosystem Services.

b) Non Credit Courses and Workshops (Extension)

Landowner Programs

- 2017 Federal Income Taxes for Woodland Owners. Salem, OR.
- 2017 Forestry Taxation. Roseburg, OR.
- 2017 Taxes & Contracts. Selling Logs From Your Property: An Educational Symposium. Eugene, OR.
- 2017 Ties to the Land. Eugene, OR.
- 2017 Forest Business. Master Woodland Manager, Baker & Union Counties. Baker City, OR.
- 2017 Understanding Forestry Taxes for Your Woodland. Myrtle Point, OR.
- 2017 Oregon Property and Harvest Taxes. Tree School Umpqua, Roseburg, OR.
- 2017 Tax Treatment of Forestry Income and Expenses. Tree School Umpqua, Roseburg, OR.
- 2017 Protecting Yourself Through Proper Contracts & the Right Service Provider. Clackamas Tree School, Oregon City, OR.
- 2017 Planning for a Successful Generational Transition of Timber Property Ownership. Corvallis, OR.
- 2017 Trees & Taxes: Understanding Forestry Taxes for Your Woodland. Eugene, OR.
- 2017 Orientation to Succession Planning. Polk Soil and Water Conservation District Workshop. Monmouth, OR.
- 2016 Trees & Taxes: Understanding Forestry Taxes for Your Woodland. Roseburg, OR.
- 2016 Celebrating Our Heritage: Focusing on Our Future, Succession Planning for your Tree Farm. Oregon Tree Farm System Annual Meeting, Portland, OR.

- 2016 Forest Business. Master Woodland Manager, Central Point, OR.
- 2016 Basics of Taxes. Benton County Oregon Small Woodlands Association, Corvallis, OR.
- 2016 Steps to Transition the Family Farm. Restore Oregon Historic Barn Workshop, St. Paul, OR.
- 2016 Forest Business. Master Woodland Manager Mini-College, Corvallis, OR.
- 2016 Making Tree Farm Economics Work. Oregon Small Woodlands Association Annual Meeting, Baker City, OR.
- 2016 5 “Easy” Steps to Succession Planning. Forest Landowners Association Annual Meeting, Orlando, FL.
- 2016 Paying Taxes on the Harvest. Timber Harvesting Workshop, Oregon City, OR.
- 2016 Business, Forest Taxes and Planning. Master Woodland Manager Klamath and Lake Counties, Bly, OR.
- 2016 Family Farm Succession: Starting the Conversation. Farm Succession Workshop 2016, Troutdale, OR.
- 2016 Timber Tax Basics. Women Landowners and Climate Change Workshop, Nacogdoches, TX.
- 2016 Douglas-fir or Southern Pine, Who Has the Advantage? Now and In the Future. Washington County Small Woodlands Association, North Plains, OR.
- 2015 Taxes and Family Forests: What do owners want to know? Oregon Committee on Family Forests, Salem, OR.
- 2015 Ties to the Land. Extension Workshop, Forest Grove, OR.
- 2015 Federal Income Taxation of Forestland. Extension Workshop, Oregon City, OR.
- 2015 Understanding Your Forest Taxes. Extension Workshop, Prineville, OR.
- 2015 Understanding Your Forest Taxes. Extension Workshop. Bend, OR
- 2015 Planning for the Successful Transfer of Your Forest. Women Owning Woodlands Retreat, Oregon City, OR.
- 2015 Oregon State University Forestry Extension Programs. Rotary Club of Albany, Oregon.
- 2015 One Year Down! What I know and what I'd like to know. Oregon

Committee on Family Forests, Salem, OR.

- 2015 Comparing the Economics of Different Silvicultural Options. Oregon Outstanding Tree Farmer of the Year & Howdy Neighbor Tour, Lyons, OR.
- 2015 Planning for Successful Transfer of Your Forestland. Tree School Rogue, Grants Pass, OR.
- 2015 Timber and Ag Classification – Determining the Value of Forested Land. Black Hills Land Owners of Timbered Property, Johnson Siding, SD.
- 2015 Forest Ownership Taxation. 2015 Family Forest Landowners & Managers Conference & Exposition, Moscow, ID.
- 2015 Federal Income Taxation of Forestland. Tree School Clackamas, Oregon City, OR.
- 2015 Planning for the Successful Transfer of Your Forestland. Tree School Clackamas, Oregon City, OR.
- 2015 Costs and Trade-offs Among Various Insect Control Options in Christmas Trees. Beneficial Insects in Christmas Trees – Moving Ahead, Aurora, OR.
- 2015 Tax workshops. Eastern OR (4 locations)
- 2015 Succession Planning. Douglas Small Woodlands Association, Roseburg, OR.
- 2015 Income Taxes. Forest Tax Symposium, Corvallis, OR.
- 2014 Risks & Rewards of Forest Management. Oregon Tree Farm System Annual Meeting, Portland, OR.
- 2014 Reducing the Impact of Income Taxes on Forestry Income. National Tree Farmer Convention, Pittsburgh, PA.
- 2014 Planning for the Successful Transfer of Your Forest: Strengthening the Process. National Tree Farmer Convention, Pittsburgh, PA.
- 2014 Forest Business. Master Woodland Manager, Corvallis, OR.
- 2014 Forest Business. Master Woodland Manager Mini-College, Corvallis, OR.
- 2014 The Gamble of Owning Forest Land. Oregon Small Woodlands Association 2014 Annual Meeting, Canyonville, OR
- 2014 Forestry Income and Estate Taxes. Georgia Tree Farm Field Day “Matching Environmental Sustainability with Economic Reality”, Hawkinsville, GA
- 2014 Improving the Profitability of Your Forestland. Greenville Forestry and

Wildlife Association, Greenville, SC

- 2014 Generation to Generation: Planning for a Successful Transfer. Greenville Forestry and Wildlife Association, Greenville, SC
- 2014 Reducing the Impact of Taxes on Your Forestland and Related Income. Heirs Property Sustainable Forestry Program: Agriculture, Taxes and Capital (Money!), St. George, SC
- 2014 Update and Refresher on Forestry Income and Estate Taxes. Lexington County Forestry Association, Lexington, SC
- 2014 Preserve Your Timber Tax Basis or Pay Uncle Sam \$\$\$\$. Greenville Forestry and Wildlife Association, Greenville, SC
- 2014 Forestry Income and Estate Taxes. Oconee County Forestry Association, Walhalla, SC
- 2014 Taxes for Forest Landowners. Abbeville County Forestry Association, Abbeville, SC.
- 2014 Forest Taxation Advice Before You File. Capital Ideas – Live! Alabama Forest Owners’ Association. Monthly news conference, January.
- 2013 Income Taxes and the Forest Landowner. South Carolina Forestry Association 45th Annual Meeting, Asheville, NC.
- 2013 Income Taxation for Forest Landowners. National Tree Farmer Convention, Minneapolis, MN.
- 2013 Estate Taxes and Planning for Family Forest Owners. National Tree Farmer Convention, Minneapolis, MN.
- 2013 Planning for the Successful Transfer of the Family Forest: Strengthening the Process. National Tree Farmer Convention, Minneapolis, MN.
- 2013 Taxes 2013: And Beyond! Forest Landowners Association, Coeur d’Alene, ID.
- 2013 Planning for the Successful Transfer of Your Family Woodland. Workshop for Kentucky Woodland Owners Association, Carlisle, KY.
- 2013 Integrating the Tax Man into Your Management Plan. Family Forest Owners & Managers Conference, Moscow, ID.
- 2013 Taxation of Forest Land. Family Forest Owners & Managers Conference, Moscow, ID.
- 2013 Taxation and the Private Forest Landowner: An Update. Workshop for University of Georgia Extension, Statesboro, GA.

- 2013 Forestry Tax Update. Lexington County Forestry Association Meeting, Orangeburg, SC.
- 2013 Timber Tax Update 2013. Greenville Forestry & Wildlife Association, Greenville, SC.
- 2013 Timber Tax Update 2013. Newberry Forestry Focus, Newberry, SC.
- 2012 Farm Income Tax Fundamentals. Clemson University Extension, Financial Management, Estate and Tax Planning for New Farmers. Columbia, SC.
- 2012 Farm Income Tax Fundamentals. Clemson University Extension, South Carolina New and Beginning Farmers Program. Columbia, SC.
- 2012 Timber Tax for Foresters and Landowners. Anderson, Greenville, Pickens and Oconee County Forestry Meeting. Clemson, SC.
- 2012 Income Taxation of Timber. Orangeburg County Landowners Association, Orangeburg, SC.
- 2012 Leaving a Legacy: Planning for the Successful Transfer of the Family Forest. 2012 National Tree Farmer Convention, Jacksonville, FL.
- 2012 Fix the Estate Tax to Keep the Forest In the Family. Co-presented with Melissa Moeller. 2012 National Tree Farmer Convention, Jacksonville, FL.
- 2012 Basics of Estate Planning and the Tools Available for Family Forests. 2012 National Tree Farmer Convention, Jacksonville, FL.
- 2012 Tax Planning for Tree Farmers. Tree Farmer Landowner Conference, Blackville, SC.
- 2012 Forestry Tax Issues for Foresters and Landowners. Forestry Field Day, Swainsboro, GA.
- 2012 Income Taxation of Timber. Chesterfield County Landowners Association, Chesterfield, SC.
- 2012 Tips for Taxation of Timber. Lower Pee Dee Landowners Association, Hemingway, SC.
- 2012 Introduction of the American Tree Farm Curriculum Project with Clemson University. American Tree Farm Leadership Conference, Portland, OR.
- 2012 Timber Taxes. Newberry County Landowner Association, Newberry, SC.
- 2012 Basics of Income Taxes on Forestry. Tri-County Forest Landowners Association, Chester, SC.
- 2011 Embracing or Throttling Change, How is Forestry Managing? ENAP,

Forest Products Conference, Baltimore, MD.

- 2011 Estate Planning for Forest Landowners. Texas Forestry Association Annual Meeting, Galveston, TX.
- 2011 Basics of Income Taxes on Forestry. Sumter County Landowners Association, Sumter, SC.
- 2011 Adding Value to Forest Properties Through Hunting Lease Arrangements. Pickens County Landowners Association, Liberty, SC.
- 2011 Financial Considerations of Growing Longleaf Pine. Economics of Growing Longleaf Pine, Tillman, SC.
- 2011 Factors Affecting Returns From Longleaf Pine. Economics of Growing Longleaf Pine, Florence, SC.
- 2011 Timber Basis and Depletion Accounts for Forestry. Richland County Landowners Association, Columbia, SC.
- 2011 Improving Your Longleaf Pine Returns Through Tax Planning. Economics of Growing Longleaf Pine, Pelion, SC.
- 2011 Timber Taxes: A primer on basis, deductions, and incentives for landowners. Edgefield County Landowners Association, Edgefield, SC.
- 2011 Timber Prices and Tax Law: version 2011. Greenwood County Landowners Association, Greenwood, SC
- 2011 Timber Taxes. Newberry County Forestry Focus, Newberry, SC.
- 2011 Carbon, Taxes and the Role of Clemson Extension. Pickens County Landowner Association, Liberty, SC.
- 2010 Certification and the American Tree Farm System. Laurens County Landowners Association, Laurens, SC.
- 2010 Timber Prices and Tax Law: What does the future hold? McCormick County Landowners Association, McCormick, SC.
- 2010 A View From the Forest. ENAP, Forest Products Conference. Baltimore, Maryland.
- 2010 Income and Estate Taxes. Longleaf Alliance Regional Conference Field Trip. McBee, SC.
- 2010 Presentations to 3 Rotary Clubs (2 in British Columbia and one in Seneca, SC) discussing current and future threats to forests in the South as well as our landowner demographics.
- 2010 How Low Prices Affect Forest Management. Greenville County Forestry

and Wildlife Association, Greenville, SC

- 2010 Taxation and the Private Forest Landowner. University of Georgia. Workshop.
- 2010 Taxation and Record Keeping for Christmas Tree Growers, South Carolina Christmas Tree Growers Winter Meeting, Columbia, SC
- 2010 Income and Estate Tax Incentives for Landowners. Abbeville County Landowner Meeting, Abbeville, SC
- 2010 Income and Estate Tax Incentives for Landowners. Pickens, Anderson and Greenville County Forestry Association Joint Meeting, Easley, SC
- 2010 Income and Estate Tax Incentives for Landowners. Oconee County Forestry Association Meeting, Walhalla, SC
- 2009 How Low Prices Affect Forest Management. South Carolina Forest Association Annual Meeting, Landowner Conference. Asheville, NC.
- 2009 Allocation of Timber and Land Tax Basis for your Forest Land. Upstate Forestry Workshop: "Birds, Plants, and Trees". Greenville, SC
- 2009 Tax Basis: What? How? Capital Ideas – Live! Alabama Forest Owners' Association. Monthly news conference, August.
- 2009 Making Money from Your Woods. Orangeburg County Landowner's Association. Orangeburg, SC.
- 2008 \$25,000 Write-off for SUV, More for Pickups. Capital Ideas – Live!, Alabama Forest Owners' Association. Monthly news conference, October.
- 2008 Preserving Privately Owned Forests: Tax Disincentives. Kentucky Woodland Owners Association Annual Meeting. Pine Mountain, KY.
- 2008 Estate Planning. Ohio River Valley Woodland and Wildlife Workshop. Campbell County, KY.
- 2007 Making Money from your Woods. 2007 Central Region Woodland Owners Short Course. Somerset, KY.
- 2007 Record Keeping & Taxes, Parts I & II. Ohio River Valley Woodland & Wildlife Workshop, West Harrison, IN.
- 2006 Adding Value to Woodland Property Through Hunting Lease Arrangements. Rowan County Forestry Field Day, Morehead, KY.
- 2006 Timber Income Taxes and Intergenerational Transfers. Lincoln Hills Resource Conservation & Development, Inc., Ferdinand, IN.

- 2006 Woodland Record Keeping and Timber Taxes. Ohio River Valley Woodland & Wildlife Workshop, Cincinnati, OH.
- 2006 Estate Planning and Forest Economics. One Acre at a Time: A Kentucky Woodlands Owner Seminar, Lexington, KY. (Two separate dates)
- 2005 The Business of Growing Christmas Trees. Kentucky Christmas Tree Association, Fall Meeting, Lexington, KY.
- 2005 Timberland as an Investment: Women in Land Ownership Workshop, Selma, AL.

Professional Education and Training

- 2017 Expand Your Base. Oregon Tree Farm System Annual Meeting. Silverton, OR. With Lauren Grand.
- 2017 Forest Taxes. Committee for Family Forestlands. Silverton, OR.
- 2017 Forest Business/Succession. Committee for Family Forestlands. Silverton, OR.
- 2017 From the Logger's Point of View: Harvesting Small Tracts. Society of American Foresters National Convention, Albuquerque, NM.
- 2017 Timber income tax. 2017 Texas Timber Income and Property Tax Workshop. Diboll, TX.
- 2017 Forestry Taxation. Oregon Association of Tax Consultants, Clackamas Chapter. Oregon City, OR.
- 2017 Managing money for a nonprofit: best money management practices and tax preparedness tips. 2017 PNW Leadership Conference. Silverton, OR. Presented with Steve Caferetta.
- 2016 Business Practices Among Oregon Family Forestland Owners. Society of American Foresters National Convention, Madison, WI. *Presented by Brenton French
- 2016 Economic Analysis of Tree Improvement. Northwest Tree Improvement Cooperative Annual Meeting, Aurora, OR.
- 2016 Forestry Taxation. Oregon Society of Tax Consultants Annual Meeting, Lincoln City, OR. (4 hours)
- 2015 How do Tax Policies Influence Forest Management Decisions? Policy Panel Discussion, Society of American Foresters National Convention, Baton Rouge, LA.

- 2015 Taxes and Family Forests: What do owners want to know? Society of American Foresters National Convention, Baton Rouge, LA.
- 2015 Economic Analysis of Tree Improvement. Northwest Tree Improvement Cooperative Annual Meeting, Aurora, OR.
- 2015 Oregon Tax Symposium: Educating Landowners, Tax Preparers and Ourselves. IUFRO Extension and Knowledge Exchange Working Party Meeting, Galway, Ireland.
- 2015 Income Taxation on Forest Revenue. Westside Chapter, Oregon Association of Tax Consultants, Beaverton, OR.
- 2015 Income Taxation on Forest Revenue. Oregon Association of Tax Consultants, Hillsboro, OR.
- 2015 Taxation of Forest Land. Oregon Society of Farm Managers and Rural Appraisers. Corvallis, OR
- 2014 Property, Severance, Income Taxes and Their Impact on Land Expectation Value. Western State Forest Tax Administrator's Conference, Kellogg, ID.
- 2014 Timber Tax Law Changes. Enoree Chapter of the Society of American Foresters, Saluda, SC
- 2014 Educating Undergraduate Students to Prepare for Global Markets. 2014 Virginia Forestry Summit (joint with ACF and SAF), Williamsburg, VA
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Charleston, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Anderson, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Columbia, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Mt. Pleasant, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Spartanburg, SC
- 2013 Taxation of Timber and Related Income. Clemson University Income Tax Course for Tax Consultants, Florence, SC.
- 2013 Markets and Economic Considerations. Upland Hardwood Silviculture Conference, USFS, Asheville, NC.
- 2012 Integrating the American Tree Farm System into a University Capstone Class. Society of American Foresters Annual Convention, Spokane, WA.

- 2012 Forest Economics and Management Projects at Clemson. South Carolina Society of American Foresters Summer Meeting, Clemson, SC.
- 2012 American Tree Farm System in the Classroom. Association of Consulting Foresters Spring Meeting, Columbia, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Spartanburg, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Mt. Pleasant, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Florence, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Clemson, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Charleston, SC.
- 2011 Timber Tax Issues. Clemson University Income Tax Course for Tax Consultants, Columbia, SC.
- 2011 Financial Comparison of Second Generation and Genetically Improved Pines. Society of American Foresters Annual Convention, Honolulu, HI.
- 2011 Can't see the taxes for the trees: Discovering the hidden costs of land ownership. Land Think Summit, Atlanta, GA.
- 2011 Tax Tips to Help Make Forest Management Affordable. 5th Annual Partners Workshop, Colorado State Forest Service.
- 2011 Timber Taxes. Pisgah Chapter, Society of American Foresters, Asheville, NC.
- 2011 A Comparison of the Financial Impacts of Cost Share Programs On Second Generation and Genetically Improved Loblolly and Longleaf Pine Plantations. 16th Biennial Southern Silvicultural Research Conference in Charleston, SC.
- 2010 Fundamentals of Timber Income Tax. Clemson University, Clemson, SC. Workshop, co-presented with Harry Haney.
- 2010 Estate Planning for Forest Landowners. Clemson University, Clemson, SC. Workshop, co-presented with Harry Haney.
- 2010 Property Tax Structure and Comparison. Forest Certification-Opportunities in NC, SC & VA Meeting, Rainforest Alliance. Durham, NC.

- 2010 Landowner Patterns in the United States. University of Northern British Columbia, Prince George, British Columbia, Canada.
- 2009 Timber Taxation. Clemson University, Columbia, SC. Workshop, Co Presented with Harry Haney
- 2009 Estate Planning for Forest Landowners in Troubled Times. Clemson University, Columbia, SC. Co-Presented with Harry Haney
- 2009 Forest Diseases and Invasive Species in the Southeast. Moderator. Clemson University, Columbia, SC.
- 2008 Tax Policies: Incentive or Disincentive for Land Ownership. Wright State University, Department of Biology. Dayton, OH.
- 2008 Presentation on Property Tax Situation in Kentucky. Kentucky Woodland Owners Association Board Meeting. Frankfort, KY.
- 2007 Integrated Forest Resource Management. 2006-2007 Service-Learning Showcase, Lexington, KY.
- 2006 Kentucky Forestland Taxes: Effects and Ramifications. Kentucky Tennessee Society of American Foresters Winter Meeting, Prestonsburg, KY.
- 2006 Everything You Always Wanted to Know About Property Taxes and More! University of Kentucky, Department of Forestry, Seminar, Lexington, KY.
- 2005 Property Tax Systems in the United States: SAF Annual Meeting, Fort Worth, TX.
- 2005 Total Tax Burden on Private Landowners in the South: WSFR Graduate Student Symposium, Athens, GA.
- 2004 Analysis of Federal and State Taxation of Timberland: Joint SAF/CIF Meeting, Edmonton, Canada.
- 2004 Student Orientation: Joint SAF/CIF Meeting, Edmonton, Canada.
- 2003 Passing the Torch: Tapping into the Energy and Talents of Young SAF Leaders: SAF Annual Meeting, Buffalo, NY.
- 2000 The Effects of the Federal Estate Tax on Non-Industrial Private Landowners: SAF Annual Meeting, Washington, D.C.
- 1999 The Effects of the Federal Estate Tax on Non-Industrial Private Landowners: Southern Forest Economics Workshop, Biloxi, MS.

- 1999 Science and Practice of Forestry: The Future ... Dealing with Uncertainty (early-career speaker): Invited speaker, SAF Annual Meeting, Portland, OR.
- 1998 The Effects of the Federal Estate Tax on Non-Industrial Private Landowners: SAF Annual Meeting, Traverse City, MI.

Poster Presentations

- 1) Krempl, Byron, Tamara Cushing, and Greg Frey. 2017. Adapting to revenue change due to declines in timber harvest: a case study in Oregon. Society of American Foresters National Convention, Albuquerque, NM.
- 2) French, Brenton L. and Tamara L. Cushing. 2017. Oregon Forestland Owners' Business Practices. International Society of Forest Resource Economics, New Orleans, LA.
- 3) Cushing, Tamara L. and Thomas J. Straka. 2014. Integrating forestry capstone curriculums: preparing today's students to be tomorrow's forest managers through education in sustainability and certification. IUFRO World Congress, Salt Lake City, UT.
- 4) Pile, Lauren, T.J. Straka, and T.L. Cushing. 2014. American Tree Farm System Management Plan Template and Capstone Forest Management Planning Courses, Society of American Foresters and Canadian Institute of Forestry National Convention, Salt Lake City, UT.
- 5) Lyell, T.J., and T. L. Cushing. 2011. Analysis of Carbon Credit Prices on the Chicago Climate Exchange. Society of American Foresters Annual Convention, Honolulu, HI.

Conference/Training Organization

Forest Tax Symposium, January 26, 2015. Corvallis, Oregon. Co-organized by group that included OSU, OFRI, OSWA and OTFS. Full day conference with facilitated round tables. ~280 attendees that included landowners, foresters, faculty, students, and tax preparers. Served on planning committee, presented and worked on post-symposium analysis (to be submitted for publication)

Clemson University Income Tax School, 2011-2014. Six locations in South Carolina in November and December. Responsible for contracts, on-site logistics and all continuing education requirements for state accounting board and IRS.

Webinars

- 2013 Forestry Ethics. Clemson University Extension Forestry and Natural Resources Webcasts.
- 2013 Forest Business. Master Tree Farmer, Session 5.
- 2012 Forestry Ethics. Clemson University Extension Forestry and Natural Resources Webcasts.
- 2012 Forest Management On Your Land. Presented with Dr. Jeff Stringer for Natural Resource Opportunities for Landowners. Southern Regional Webinar Series.
- 2012 Basics of Estate Planning and the Tools Available for Family Forests. American Tree Farm System.
- 2012 Fix the Estate Tax to Keep the Forest in the Family. Co-presented with Melissa Moeller. American Tree Farm Webinar.
- 2011 Ethics. Forestry and Natural Resources Webcast Series, Clemson University
- 2010 Forestry Ethics. Forestry and Natural Resources Webcast Series, Clemson University
- 2010 Forest Certification. Forestry and Natural Resources Webcast Series, Clemson University
- 2010 Growth and Yield Models. Forestry and Natural Resources Webcast Series, Clemson University
- 2010 Economics of Genetically Improved Seedlings. Forestry and Natural Resources Webcast Series, Clemson University
- 2009 Ethics. Forestry and Natural Resources Webcast Series, Clemson University
- 2009 Cash Flow Analysis. Forestry and Natural Resources Webcast Series, Clemson University
- 2009 Forest Valuation. Forestry and Natural Resources Webcast Series, Clemson University.

Youth Education

- 2016 Spoke with STEM camp high school participants on college forest about private landowners and economics of growing trees.
- 2015 Spoke with STEM camp high school participants on college forest about private landownership.

- 2012 Taught forestry to youth (aged 9-13) at South Carolina 4H Junior Weekend (all youth participated in one hour sessions)
- 2012 Taught forestry to youth (aged 14-19) at South Carolina 4H Senior Weekend (full-day training)
- 2011 Taught forestry to youth (aged 9-13) at Wild at Webb Camp
- 2010 Taught forestry to youth (aged 9-13) at 4H Wild Days Camp
- 2010 Taught forestry to youth (aged 9-13) at Wild at Webb Camp

Video-based Education

- 2013 Forestry Tax Incentives. Youtube video for Forest Landowners Tax Council. <http://www.youtube.com/watch?v=AoB3Ym4pnjl>
- 2013 Basics of Basis for Family Forest Owners. Youtube video for Forest Landowners Tax Council. <http://www.youtube.com/watch?v=C7LsNR46Py8>
- 2013 Taxation of Forestry Income. Youtube video for Forest Landowners Tax Council. <http://www.youtube.com/watch?v=rASQT41N9LA>

c) Curriculum Development

Credit Courses

University of Kentucky

FOR 480 – Integrated Forest Resource Management

University of Kentucky. Revised the capstone course to focus on real world situations. Improvements involved initial consultations with private landowners, proposals for inventory, inventory report and final presentation of management plan to landowner.

Clemson University

LS 101 – Forestry Conclave Prep.

Clemson University Leisure Skills class to teach students technical and physical events as well as safety related to the events. Began January 2009.

Non Credit Courses and Workshops

Your Legacy, Your Land.

With Caroline Kuebler, American Tree Farm System. Delivered via webinar February 2016 – January 2017. All have been recorded and available for viewing.

Master Tree Farmer

Course offered in April 2013 to 127 participants over 5 sessions through Adobe Connect.

Youth Curriculum

Culen, G. R., Cassie, E., Cushing, T., Flanagan, W. and Harrington, M. 1997. Aquatic-Marine Ecosystems: Leader's Activity Guide. University of Florida Cooperative Extension, IFAS for-sale system, SP MRL 20, 253 pp.

Development of Teaching Resources

Update and revision of Ties to the Land. Involves content development and new methods of delivery. 2015-ongoing.

Development of Integrated Forest Management Curriculum. Focus is on the non-industrial private forest landowner and teaches students how to plan for those owners. Includes management concepts, discussion of forest ownership and certification of forest land. Project includes 6 classroom sessions by PowerPoint complete with quiz/test questions. With Dr. Tom Straka.

- Straka, T.J. and T.L. Cushing. 2013. Forest resource management planning: Reasons for planning and the planning process. Part II of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 45 slides
- Straka, T.J. and T.L. Cushing. 2013. The American Tree Farm System: The who, what and why of the America Tree Farm System. Part IV of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 78 slides
- Straka, T.J. and T.L. Cushing. 2013. Other management plan templates and integration with ATFS. Part V of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 58 slides
- Straka, T.J. and T.L. Cushing. 2013. Ownership of the forest of the United States: Who owns the forest? Part I of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 52 slides

- Straka, T.J. and T.L. Cushing. 2013. Communicating with the Family Forest Owner: The key to successful forest resource management planning. Part III of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 49 slides
- Cushing, T.L. and T.J. Straka. 2013. Building Beyond the Initial Relationship with the Family Forest Owner: Plus twenty-five basic forest resource management planning statements that highlight fundamental issues. Part VI of the Management Plans for Private Lands Curriculum. PowerPoint presentation prepared for the American Forest Foundation, Washington, D.C. 16 slides
- Straka, T.J. and T.L. Cushing. 2013. Two hundred test and quiz questions for the Management Plans for Private Lands Curriculum. Instructor handbook for Management Plans for Private Lands Curriculum prepared for the American Forest Foundation, Washington, D.C. 32 pages.

d) Graduate Students and Undergraduate Students

Graduate Students

Byron Krempl, Master of Science & MBA. Committee Chair, project: Adapting to revenue change due to declines in timber harvest.

Pavel Pluhar, Master of Forestry. Committee Chair, project: title to be determined

Jeremy Felty, Master of Forestry. Committee Chair, project: title to be determined

Brenton French, Master of Science. Forest Business Practices of Family Forest Owners, current student, Committee Chair

Preston Green, Master of Science. Committee Member.

Brian Trick, Master of Forestry. March 2017. Committee Chair, project: Regulatory Takings, Examination of Riparian Rules in Oregon.

Terry Ellis Lyell, Master of Forest Resources, Project: "An Examination of the Carbon Market in the United States", (did not complete project), Committee Chair

Jason McCorkle, Master of Forestry. June 2016. Committee Chair, project: Wildfire Management in the Wildland-Urban Interface: The transition to fire-adapted communities..

Thomas Kirby, Master of Forest Resources, May 2014, Committee Chair, project: Conservation Easements As A Land Conservation Strategy: A Survey of South Carolina Consulting Foresters.

George Hamilton, Master of Forest Resources, May 2014, Committee Co-Chair, project: American Tree Farm System Certification Standards: Curriculum

for a Capstone Course in Forest Resource Management Plans.

John Collins, Master of Forest Resources, December 2013, Committee Chair, project: "Familiar trees of South Carolina."

Scott Paden, Master of Forest Resources, August 2013, Committee Chair, Project: Timber: Why and How You Should Invest

William Reynolds, Master of Forest Resources, December 2012, Committee Chair, Project: Forest Cooperatives and Their Need for Forestry Consultants

Christine Watts, Master of Forest Resources, December 2012, Committee Chair, Project: Impact of Accounting Standards on Timberland Holdings for the Forestry Industry

Molly Kneece, Master of Forest Resources, August 2012, Committee Chair, Project: Evolution of Conservation Title Programs in the Farm Bill and How They Can Be Utilized on Non-Industrial Private Forestland in South Carolina

Tyler VanHook, Master of Forest Resources, December 2011, Committee Chair, Project: Identification and Management of Nantucket Pine Tip Moth

Julian Workman, Master of Forest Resources, December 2011, Committee Chair, Project: Does Forest Policy Affect Logging on the Sumter National Forest?

Aaron Latham, Master of Forest Resources, May 2011, Committee Chair, Project: Management of the Southern Pine Beetle.

Scott Brodbeck, Master of Science, May 2007, Committee Chair, Thesis: Property Taxation and Forest Land Assessment in Kentucky Watersheds.

Adam Michels, Master of Science, December 2007, Committee Chair, Thesis: Evaluation of the Economic Potential of Surface Mined Areas for Tree Production.

Committee Member

Preston Green, Master of Science, Topic: Cable-assisted logging systems. Committee member.

Sonia Bruck, Master Of Science, Forest Ecosystems and Science. August 2016. Committee Member, thesis "Modeling the Economic Potential of Silvopasture Agroforestry Management Regimes in Oregon and North Carolina".

John Hatcher, Ph.D. Forestry, May 2014, committee member, Dissertation: "Socioeconomic Predictors of Family Forest Owner Use of Federal Income Tax Provisions."

Wallace Campbell, Ph.D. Economics, August 2013, committee member,
Dissertation: "Valuation of Timberland Under Price Uncertainty."

Joseph Hammond, Master of Forest Resources, May 2013, committee member,
Project: Incremental Investment Value of Wild Turkey Management on the
South Carolina Piedmont

Mo Jinglong, Master of Forest Resources, December 2012, Committee member,
Project: Impacts on South Carolina's Timber Production Over the Last Five
Decades

Kristin Heffelfinger, Master of Science in Forest Resource Management, May
2010, Committee Member, Thesis: Discounted Cash Flow Valuation
Methods for Single Trees and Urban Forests.

Daniel Tew, Master of Forest Resources, December 2009, Committee member,
Project: "Forest Resource Management Planning" guide.

Matthew Howle, Master of Science in Forest Resource Management, August 2009,
Committee Member, Thesis: Family Forest Owners' Perceptions of
Effectiveness and Economic Efficiency of Herbicide Treatments for
Chinese Privet (*Ligustrum sinense*) Control: A Field Focus Group
Approach.

Undergraduate Students

Clemson University

Advised from 8-15 undergraduate students (assigned alphabetically + additional
students that requested me as advisor)

C. SCHOLARSHIP AND CREATIVE ACTIVITY

1. Publications

Refereed and Peer-Reviewed Journal Publications

- 1) Cushing, Tamara L., and David Newman. (in press, accepted November 2017). Analysis of Tax Burden on Non-industrial Private Forest Landowners in the Southeastern United States. *Journal of Forestry*.
- 2) Cushing, Tamara L., Francisca Belart, and Steve Bowers. (submitted June 2017). A survey of logger concerns when working with small woodland owners. *Small-scale Forestry*.
- 3) Cushing, Tamara L., Koshollek, Alanna, and Cloughesy, Mike. (submitted June 2017). Informing Business-Related Educational Needs Through Facilitated

Roundtable Discussions with Forest Landowners and Service Providers.
Journal of Extension.

- 3) Hatcher, J.E., Straka, T.J., Cushing, T.L., Greene, J.L., & Bridges, W.C. 2016. Socioeconomic Predictors of Family Forest Owner Awareness and Use of U.S. Federal Income Tax Provisions. *Forests*, 7(114), <http://www.mdpi.com/1999-4907/7/6/114/html>.
- 4) Tew, R.D., T.J. Straka, and T.L. Cushing. 2013. The Enduring Fundamental Framework of Forest Resource Management Planning. *Natural Resources* 4(6):423-434.
- 5) Straka, Thomas J., Robert D. Tew, and Tamara L. Cushing. 2013. Consanguine Philosophies of Traditional Timber-Based and Contemporary Sustainability-Based Forest Resource Management Plans. *Natural Resources*, 4: 387-394.
- 6) Cushing, Tamara L. 2012. Estate Planning. *Ruraltax.org*. Article number RTE/2012-41. Peer reviewed.
- 7) Cushing, Tamara L. and Thomas J. Straka. 2011. Extension forestry and family forest owners: A data source. *Journal of Extension*. 49(2): Article Number 2TOT6.
- 8) Greene, J.L., Bullard, S. H., Cushing, T. L., and Beauvais, T. 2006. Effect of the federal estate tax on nonindustrial private forest holdings. *Journal of Forestry* 104(1): 15-20.
- 9) Arano, K.G, Cushing, T.L., and Munn, I.A. 2002. Forest management expenses of Mississippi's non-industrial private forest landowners. *Southern Journal of Applied Forestry* 26(2):93-98.

Book Chapters

- 1) Straka, T. J. and T. L. Cushing. 2015. McPhail Tree Farm, South Carolina, United States of America. IN: *Forest Management Plans of North America*, Jacek Siry et. al. editors. Burlington, MA: Academic Press.
- 2) Cushing, Tamara L. 2013. Taxation of Timber and Forestry Incentives. Chapter in: *National Income Tax Workbook*. Published by Land-Grant University Tax Education Foundation.
- 3) Cushing, Tamara L. 2013. Taxation of Forestland and Timber Income. Chapter in: *Introduction to Consulting Forestry*, Louise Murgia, editor. Bethesda, MD: Society of American Foresters.
- 4) Greene, J.L., Cushing, T., Bullard, S., and Beauvais, T. 2003. Effect of the federal estate tax on rural landholdings in the USA. In: Teeter, L., et al., eds. *Forest Policy for Private Forestry: Global and Regional Challenges*. Wallingford, UK; New York: CABI Publishing. p. 211-218.

Proceedings and Published Abstracts

- 1) Garland, J., Belart, F., Crawford, R., Chung, W., Cushing, T., Kincl, L., Leshchinsky, B.A., Sessions, J., Wimer, J.A. 2017. Operators in steep slope logging and safety measurement. Brasov: Proceedings of FORMEC 2017.
- 2) Hatcher, J.E., Straka, T.J., Cushing, T.L., Greene, J.L., & Bridges, W.C. 2014. Socioeconomic predictors of family forest owner use of federal income tax provisions. P.12-29. IN: Proceedings of the Inaugural Symposium of the International Society of Forest Resource Economics; March 16-18, 2014: St. Louis, Missouri.
- 3) Hamilton, G.A., T.J. Straka, T.L. Cushing, and L.R. Gering. 2014. American Tree Farm System certification standards: Curriculum for a capstone course in forest resource management plans. In: Proceedings of First Symposium of the International Society of Forest Resource Economics (IUFRO Group 9.04.00 Forest Resource Economics), March 17-18, 2014; St. Louis, MO.
- 4) Hamilton, G.A., T.L. Cushing, and T.J. Straka. 2013. Integrating American Tree Farm System certification into a university capstone forest resource management plans course. In: Proceedings of 2013 Southern Forest Economics Workshop: March 10-12, 2013, Auburn, AL. Mississippi State University, Department of Forestry, p. 114-126.
- 5) Michels, A.C., C. Barton, T. Cushing, P.N. Angel, R. Sweigard, and D.H. Graves. 2007. Evaluation of low spoil compaction techniques for hardwood forest establishment on an eastern Kentucky surface mine. Proceedings, 24th National Meeting of the American Society of Mining and Reclamation. June 2-7. Gillette, WY. 492-503.
- 6) Greene, J., Cushing, T., Bullard, S., and Beauvais, T. 2002. Effect of the federal estate tax on rural land holdings in the United States. In: Schmithusen, F., et al. eds. Forest Law and Environmental Legislation, Contributions of the IUFRO Research Group 6.13 Proc. VII. Zurich: Swiss Federal Institute of Technology Zurich. Forstwissenschaftliche Beitrage no. 27. p.97-106.
- 7) Cushing, T., Bullard, S., Greene, J., and Beauvais, T. 2001. The effects of the federal estate tax on non-industrial private landowners. In: Proceedings, Society of American Foresters 2000 National Convention, Washington, DC, Nov. 16-20, 2000. Bethesda, MD: SAF. p.135-139.
- 8) Arano, K.G., Cushing, T.L., and Munn, I.A. 2001. Non-industrial private forest landowner's management expenditures in Mississippi, 1995-1997. In: Pelkki, M.H., ed. Hardwoods - an Underdeveloped Resource? Proceedings of the Annual Meeting of the Southern Forest Economics Workers (SOFEW), Lexington, KY, Mar. 26-28, 2000. Monticello: Arkansas Forest Resources Center. p.80-84.

- 9) Cushing, T.L. 2000. Living the future: the perspective of an early-career forester. In: Proceedings of the Society of American Foresters National Convention, Portland, OR, Sept. 11-15, 1999. Bethesda, MD: SAF. p. 75-76.
- 10) Cushing, T., Bullard, S., Greene, J., and Beauvais, T. 2000. The effects of the federal estate tax on non-industrial private landowners. In: Munn, I.A., et al., eds. Timberland Investments: Improving the Odds. Proceedings of the 1999 Southern Forest Economics Workshop, Biloxi, MS, Apr. 18-20, 1999. Mississippi State University, Department of Forestry. p.145-148.
- 11) Greene, J., Bullard, S., Cushing, T. and Beauvais, T. 2000. The effect of the federal estate tax on non-industrial forest ecosystems in the United States. In: XXI IUFRO World Congress, Kuala Lumpur, Malaysia, Aug. 7-12, 2000. Vienna: IUFRO Secretariat. Vol. 2: Abstracts of Group Discussions. p.262.
- 12) Greene, J., Cushing, T., Bullard, S., and Beauvais, T. 2000. Effect of the federal estate tax on non-industrial private forest holdings in the U.S. In: DeCoster, L.A., ed. Proceedings of the Forest Fragmentation 2000 Conference: Sustaining Private Forests in the 21st Century, Annapolis, MD, Sept. 17-20, 2000. Alexandria, VA: The Sampson Group, Inc. p.142-144.
- 13) Cushing, T., Bullard, S., Greene, J., and Beauvais, T. 1999. The effects of the federal estate tax on non-industrial private landowners. In: Proceedings of the Society of American Foresters National Convention, Traverse City, MI, Sept. 19-23, 1998. Bethesda, MD: SAF. p. 270-274.

Forest Service Technical Report

- 1) Greene, John L., Thomas J. Straka, and Tamara L. Cushing. 2011. Chapter 11: Effect of taxes and financial incentives on family-owned forest land. In: Southern Forest Futures Project Technical Report.

National Publications (non-refereed)

Journal of Forestry (Society of American Foresters)

- 1) Cushing, Tamara L. 2010. "Response: Forest Taxation – Who Will Speak for the Landowner?" *Journal of Forestry* 108(2): 99-100.

The Consultant (Association of Consulting Foresters)

- 1) Cushing, Tamara L. 2017. "Choosing the right accountant or tax preparer." The Consultant 47.
- 2) Cushing, Tamara L. 2010. "Improving appraisals for tax reporting purposes." The Consultant 37-38.

- 3) Cushing, Tamara L. 2008. "Taxation and Land Devaluation: An examination of the tax burden on non-industrial private landowners." The Consultant 43-45.

Forest Landowner (Forest Landowner Association)

- 1) Cushing, Tamara L. 2014. The State Death Tax. Forest Landowner 73(6):14-19.
- 2) Cushing, Tamara L. 2014. Cooperative Extension Service Turns 100. Forest Landowner, 73(2): 36-41.
- 3) Paden, Scott, Tamara L. Cushing, and Thomas J. Straka. 2013. Bullish on Timberland: Still a Solid Investment in Tough Times. Forest Landowner, 72(2): 32-37.
- 4) Cushing, Tamara L. 2008. "Mistakes you can't afford to make in estate planning." Forest Landowner, May/June.

National Woodlands (National Woodland Owners Association)

- 1) Cushing, T. 2017. Dealing with timber loss due to fire: The federal tax implications. National Woodlands. Summer 2017.

Woodland (American Tree Farm System)

- 1) Cushing, Tamara L. 2017. Which Ownership Structure is Right For you? Woodland 5(1): 27-29.
- 2) Cushing, Tamara L. 2014. Tax Tips for Woodland Owners. Woodland 4(2):30-32.

Womenowningwoodlands.net (online Women Owning Woodlands Network)

- 1) Cushing, Tamara L. 2016. Taking the First Steps in Succession Planning. WomenOwningWoodland.net Published 9/10/16.
- 2) Cushing, Tamara L. 2016. Tax Planning -- The Reforestation Incentive. WomenOwningWoodlands.net Published 1/4/16.
- 3) Cushing, Tamara L. 2015. What is Certification and What Does It Mean to Me? WomenOwningWoodlands.net. Published 10/29/15.

Budget and Tax News / Heartlander e-magazine (The Heritage Foundation)

- 1) Cushing, Tamara. 2015. State Death Tax Changes May Hurt Family Landowners. Budget and Tax News 13(2): 9.

- 2) Cushing, Tamara. 2015. State Death Tax Changes May Hurt Family Landowners. Heartlander e-Magazine. January 5, 2015.

Regional and State Publications

Northwest Woodlands (Oregon Small Woodlands, Washington Farm Forestry, Idaho Forest Owners & Montana Forest Owners Associations)

- 1) Cushing, Tamara L. 2016. Basis Establishment and Recovery of Investment Through Depletion. Northwest Woodlands, Fall 2016.

Carolina Forestry Journal (South Carolina Forestry Association)

- 1) Cushing, Tamara. 2010. How will low stumpage prices affect your forest management? Carolina Forestry Journal. 2010(2):7.

Tree Talk (Mississippi Forestry Association)

- 1) Cushing, Tamara, Steve Bullard, John Greene, and Ted Beauvais. 2000. The federal estate tax and Mississippi Forest Landowners. Tree Talk, Mississippi Forestry Association, summer, p. 30-32.

Extension Publications

Oregon State Extension

- 1) Cushing, Tamara L. 2017. Choosing the right service provider: tax preparers/accountants.
- 2) Cushing, Tamara L. and Steve Bowers. 2017. Choosing the right service provider: logging contractor.
- 3) Cushing, Tamara L. 2016. Dealing with Timber Loss Due to Fire: the Federal tax implications. OSU Extension Newsletter "Life on the Dry Side". Winter 2016.
- 4) Cushing, Tamara. 2015. Reporting Income From Timber Sales. Central Oregon Agriculture e-News. February 30, 2015.

New Hampshire Extension

- 1) Fast, A., and T. Cushing. 2017. Federal Tax Treatment of Timber Income & Expenses: Quick Reference. (4 pages)
- 2) Fast, Andrew, Tamara L. Cushing, and Mark Ducey. 2016. Timber Basis Decision Model. University of New Hampshire Extension Service. 22 pages.

Clemson University Extension

- 1) Tew, Robert D., Thomas J. Straka, and Tamara L. Cushing. 2015. Forest Resource Management Planning: Who Prepares Forest Management Plans and How Do They Differ by Ownership Type? Clemson Forestry and Natural Resources Extension FNR 109.
- 2) Cushing, Tamara L. 2014. Determination of Timber and Land Tax Basis for Your Forest Land. Clemson Forestry and Natural Resources Extension FNR 107.
- 3) Cushing, Tamara L. 2013. Changes in the Tax Law. The South Carolina Forest Steward. May 2013.
- 4) Cushing, Tamara L. 2012. Tax Planning – The Reforestation Incentive. The South Carolina Forest Steward, May 2012.
- 5) Cushing, Tamara L. 2012. Don't forget your timber sale income counts as capital gains income! The South Carolina Forest Steward, February 2012.
- 6) Cushing, Tamara L. 2011. South Carolina Landowner Walt McPhail Named Forest Landowner of the Year! The South Carolina Forest Steward, August 2011.
- 7) Cushing, Tamara L. 2011. The Benefits of Prescribed Fire. The South Carolina Forest Steward, August 2011.
- 8) Cushing, Tamara L. 2011. "2011 Directory of Certified Forestry Herbicide and Insecticide Applicators for South Carolina." Internet Published. Clemson Extension EC 660
- 9) Cushing, Tamara L. 2011. Explaining the variations in local timber prices. The South Carolina Forest Steward, Spring 2011.
- 10) Cushing, Tamara L. 2010. "2010 Directory of Certified Forestry Herbicide and Insecticide Applicators for South Carolina." Internet Published. Clemson Extension EC 660
- 11) Cushing, Tamara L. 2009. "2009 Directory of Certified Forestry Herbicide and Insecticide Applicators for South Carolina." Internet Published. Clemson Extension EC 660.

University of Kentucky Extension

- 1) Cushing, T. 2006. "Where does the financial value of trees come from?" Kentucky Woodlands Magazine 1(1): 18-19.

2. Grant and Contract Support

Competitive Grants and Contracts

- 1) Succession Planning and Family Relationships. USDA NIFA. \$49,625 (submitted). PI, 2018-2019.
- 2) Protecting the Logging Workforce: Development of Innovative Logging Techniques for a Safer Working Environment. National Institute for Occupational Safety and Health. \$620,251. Cooperator. 2015-2017. (no split of funds between faculty)
- 3) Expanding Opportunities for Familiar Trees of SC. Clemson University Cooperative Extension Service Competitive Grant. \$7,682. PI, 2014.
- 4) 4H Forestry Education Kits. Clemson University Cooperative Extension Service Competitive Grant. \$5,000. Co-PI, 2012
- 5) South Carolina 4H Forestry Clinic. Clemson University Cooperative Extension Service Competitive Grant. \$2,000. PI, 2012
- 6) Portable Displays for Natural Resource Programs and Events. Clemson University Cooperative Extension Service Competitive Grant. \$21,200. Co-PI, 2012
- 7) Equipping Forestry Agents with the tools to be Successful. Clemson University Cooperative Extension Service Competitive Grant. \$9,350. PI, 2012
- 8) South Carolina 4H Forestry Clinic. Clemson University Cooperative Extension Service Competitive Grant. \$13,783. Co-PI with Jaime Pohlman, Tom Brant, Jeff Fellers and Stephen Pohlman, 2012
- 9) Landscape-scale thresholds of early successional habitat: can aggregating harvests reconcile biodiversity, public perception, and timber yield in managed forests? U.S. Department of Agriculture, Forest Service. \$210,401. PI, 2012-2016
- 10) Development of Property Tax Assessment Guidelines for Woodland Owners in Kentucky, Kentucky Division of Forestry; July 1, 2008 – June 30, 2011; \$34,100 PI.
- 11) Reviving Traditional Forestry with HP Technology, Hewlett-Packard Technology for Teaching Grant; Summer 2008 – Summer 2010; approximately \$77,000; one of six team members
- 12) Service-Learning Mini-Grant, Spring 2007. University of Kentucky Experiential Education and Career Services. Awarded \$500 for materials to be used in Integrated Forest Resource Management class for incorporation of service-learning component.
- 13) Research Activity Award, College of Agriculture, University of Kentucky; December 2006; \$3,600 to be used for purchase of IMPLAN software and data set.

- 14) Property Taxation, Forest Fragmentation and Development in Kentucky's Green River and Lower Cumberland River Watersheds, U.S. Geological Survey; March 1, 2006-February 28, 2007; \$4,650; Principal Investigator, with Scott Brodbeck, Co-PI.

Non-competitive Grants and Contracts

- 1) New Landowner Outreach Strategy. Oregon Forest Resources Institute. \$7,000. PI, 2018.
- 2) Adapting to Revenue Changes Due to Declines in Timber Harvest: A Case Study in Oregon. USDA Forest Service JVA. \$50,925. PI, 2016-2018.
- 3) Synthesis of Issues and Considerations for Forests and Communities in Woody Biomass Collection and Bioenergy Production. USDA Forest Service JVA. \$15,793. PI, 2015-2017. Originally granted to Eric White, he left OSU and I took over the grant with this amount left.
- 4) Guides for Choosing the Right Service Provider. Oregon Forest Resources Institute. \$3,000. Team Leader, 2016.
- 5) Ties To The Land – A Critical Review and Update of Delivery Methods. RREA Oregon State University FNR Extension Internal Grant. \$20,000. PI, 2015-2016.
- 6) Renewable Resources Extension Act, NIFA. Approximately \$70,000 for 2013-2014. PI.
- 7) American Tree Farm Certification Standards: Curriculum for a Capstone Course in Forest Resource Management Plans. American Forest Foundation. \$33,750. 2012-2013.
- 8) Southern Pine Management Options Considering Genetic Improvements and Emerging Markets, USDA/NIFA, McIntire-Stennis. Approved. July 2010-June 2015. SC-1700411 (terminated spring 2011 when my appointment changed resulting in no research appointment).
- 9) Building Tree Farm Using New Groups, American Tree Farm System; January 1, 2009 – December 31, 2009; \$2,500; fund used to meet with landowner groups throughout South Carolina to determine programmatic needs.
- 10) Modeling Timber Stand Conditions to Determine Financial Feasibility of Timber Stand Improvements, Mountain Association for Community Economic Development; January 2006-February 2006, \$3,000; Principal Investigator.

Program Generated Funds

- 1) Clemson University Tax School, revenues of approximately \$325,000 annually, Tamara Cushing, Director, 2011-2014

3. Other Information

Testimony and Consulting Work

2014 Developed a report on taxation and the family forest owner for American Forest Foundation. AFF developed web content from this report.

2012-present Estate, income and property tax advisor to American Forest Foundation. Included assisting with language for fact sheets and proposed legislation on estate taxation

2006-2008 Property Tax Assessment Values for Kentucky; Department of Revenue and Property Valuation Assessors Office.

2005 Expert Witness Testimony, Kentucky Board of Tax Appeals, Interrogator Hearing, Jamie Corum vs. Harlan County Property Valuation Administrator (FILE NO. K04-S-139). Testimony on the methods of property valuation used in Harlan County and what would be a proper method to value forest land.

Journal Reviews

Journal of Forestry
Forest Science
Southern Journal of Applied Forestry
Small-scale Forestry
Ruraltax.org

Grant Proposal Reviews

2010 Served as panel member for RREA Competitive Extension Grants

Outside Review for Promotion

2014 External reviewer for promotion dossier for Associate Extension Professor at University of Minnesota (Rob Holcomb).

2010 Served as external reviewer for promotion dossier for Instructor at Oregon State University (Nicole Strong).

Requested Review of Technical Material (non-journal)

2012-2016 Member of National Farm Income Tax Extension Committee. Reviewed IRS publication, Farmer's Tax Guide.

2012 Requested review of the IRS publication, Hardwood Timber Audit Guide. Review requested by the IRS. Consulted with IRS Forester on corrections.

2008 Reviewed "Estate Planning for Forest Landowners: What will become of your timberland?" by Siegel et. al. Published January 2009.

Society of American Foresters Reviews

2005 National Meeting Stream Captain, Decision Sciences Sessions. Reviewed abstracts submitted for presentation

2004 Joint SAF/CIF Meeting Co-Stream Captain, Private Woodlot Session. Reviewed abstracts submitted for presentation.

D. SERVICE

1. University Service

2016-present Faculty Senator

2015 Met with 2 potential donors with Foundation representative

2010 Assisted with development of information for brochure regarding the Timberland Real Estate Program at Clemson University

2010 Met with donors and potential donors to Clemson University through the Timberland Real Estate Program

2. College Service

2014-present Starker Lecture Series Planning Committee, member

2013-2014 Serve on College Awards Committee, Clemson University

2011-2014 Faculty Representative to the CAFLS Alumni Board of Directors

3. Department/School Service

2017-present Advisor, Forestry Club

2017-present Co-Advisor, OSU Chapter, Society of American Foresters

2017-present Working on revision of MF degree

2015-16 Search Committee for Extension Forest Harvesting Specialist

2015-present Co-advisor, Logging Sports Team

2014-15 Search Committee for Forest Economist

2013	Review of SAF Accreditation Self-Study Report
2012	Chair of search committee for 3 lecture positions in the School of Agricultural, Forest and Environmental Sciences
2011	Served on internal search committee for Director of the School of Agricultural, Forest, and Environmental Sciences
2011-2013	Serve on Graduate Advisory Committee, FNR
2011-2014	Serve on SAFES Awards Committee, Chair (2013-14)
2009-2014	Advisor, Society of American Foresters/Forestry Club. Chaperoned 14-30 students to Southeastern Regional Forestry Conclave. Improved from 12 th place in 2008 to 2 nd place in 2014. Recruit student members, guide them at SAF events regionally and nationally, trained students in physical and technical events in preparation for regional competition, and organized annual field day competition in spring.
2006-2008	Advisor, Forest and Wildlife Association/Society of American Foresters. Revived Conclave team (University of Kentucky voted into Association of Southern Forestry Clubs in 2006).
2005-2008	Curriculum Revision, Policy Position Search, Strategic Planning, Graduate Student Awards. Department of Forestry, University of Kentucky.

4. Forestry Extension

2012	Member of Search Committee for Area Forestry and Natural Resources Agent: Williamsburg County
2012	Member of Search Committee for Area Forestry and Natural Resources Agent: Kershaw County
2012	Member of Search Committee for Area Forestry and Natural Resources Agent: Colleton County
2012-present	Member of National Farm Income Tax Extension Committee.
2011-2014	Co-editor of The South Carolina Forest Steward, distributed via internet and email to landowners in South Carolina (4 times a year).
2011	Member of Search Committee for Area Forestry and Natural Resources Agent: Oconee County.
2010-2011	Developed publication guidelines for use with Extension teams

- 2011 Co-developed strategic plan for the FNR Extension team
- 2008-2014 Represent Clemson University Forestry and Natural Resources Extension Team at the Southern Extension Unit Leaders Meeting. Also responsible for reporting Extension activities for the Unit back to the Regional Extension Forester.

5. Service to the Profession

- 2016 Oregon Tree Farm System Inspection Facilitator
- 2015-present Member of Forest Valuation Advisory Committee, Oregon Department of Revenue.
- 2012-present Selected for Board of Directors of the Forest Landowners Tax Council
- 2011&2014 Facilitated group ice-breakers and team-building exercises at SAF Heartland Leadership Academy
- 2011 Participate in Family Forest Tax Policy discussions initiated by American Forest Foundation
- 2010 Selected for three week study tour of British Columbia to better understand Canadian forestry and our international relationship (through Rotary International)
- 2009-2014 South Carolina Tree Farm Committee, Co-Sponsor Representative, member of Outreach and Education Committee, website manager
 - Attended SC Tree Farm tour (2010 & 2011)
 - Attended SC Tree Farm Legislative Day (2011 & 2012)
 - Tree Farm Inspector 2012-present
 - Certified as Inspector Training Facilitator 2012
 - Attend National Tree Farm Leadership Conference (2009-2014)
- 2009-2013 South Carolina Prescribed Fire Council, Clemson University Representative, website manager, Treasurer
- 2009-2014 South Carolina Foresters Council, Clemson University Extension Representative, Secretary (2010-2011), chair-elect (2013), nominations chair (2014)
- 2007-2011 Participate in Alabama Forest Landowners Association "Capital Ideas Live" brainstorming sessions

6. Society of American Foresters Service (member since 1994)

- 2017-present General Chair, 2018 National Convention
- 2015-2017 Member, Committee on Forest Policy

2015-present	special project examining land management
2015-2017	Student Quiz Bowl at convention
2014-present	Vice-Chair, Non-Industrial Private Landowners Working Group
2014	International Quiz Bowl Committee for 2014 IUFRO/SAF Meeting
2014	Presenter at Heartland Leadership Academy
2014	Membership Chair, Appalachian Society of American Foresters
2014	Awards Committee Chair, South Carolina Division
2013	Student Activities Committee Chair, Charleston Convention 2013
2013	Chair, South Carolina Division
2012	Chair-elect, South Carolina Division
2012-2013	National Cultural Diversity Committee
2011	Chair, Keowee Chapter
2011	Program Committee Member, Heartland Leadership Academy
2010	Non-voting member, Council
2010	Chair, House of Society Delegates
2010	Chair-elect, Keowee Chapter
2010-2014	Audit Committee Chair, South Carolina Division
2009	Chair-elect, House of Society Delegates
2009	Leadership Development Committee, member
2009-2013	Preparation of APSAF Federal Income Tax Return
2008	Chair, Kentucky-Tennessee Society
2008	Convener, House of Society Delegates
2008	Visiting Team for Alabama A & M University SAF Accreditation
2007	Visiting Team for University of Minnesota SAF Accreditation
2007-2008	House of Society Delegates Voting Representative
2006-2008	National Accreditation Committee
2007	Chair-elect, Kentucky-Tennessee Society
2007	Chair, East Kentucky Chapter
2006	Chair, East Kentucky Chapter
2002-2005	National Program Committee Member
2003	Chattahoochee Chapter Chair, Georgia Division
1997	National Student Assembly Chair, Arrangements Committee, House of Society Delegates Representative, Moderator of National Student Assembly, Participant in National Leadership Academy
1995-1996	UF Student Chapter Chair, Florida Executive Committee
1994-1995	UF Student Chapter Secretary

7. Southern Forest Economics Workers

2006-2008	Academic Representative, Steering Committee
1999-2004	Industry Representative, Steering Committee

8. Service to the Public (professional)

2012	Co-led group of students from the Commissioner's School for Agriculture through a field tour focusing on forestry and careers in forestry
2010	Led group of students from the Commissioner's School for Agriculture through a field tour

- 2010 Met with high school FFA students to discuss forestry and natural resource careers
- 2010-2012 Discussed forestry and natural resource careers with students in the SCEP program (Forest Service)

9. Service to the Public (non-professional)

Rotary Club, Albany, Oregon
2015-present Member, 2016 membership chair, District Leadership Academy, 2017-2018 Club President-Elect

Rotary Club, Clemson, South Carolina.
2013-2014 Co-chair Fundraiser: Grains, Grapes and Gifts (brew-tasting & silent auction)

Clemson United Methodist Youth Group.
2014 Spring Break Mission Trip to Eleuthera, Bahamas. Built recycling containers for new recycling facility

Edwards Middle School, Central, South Carolina
2013 Classroom volunteer

Daniel Edwards Band Booster, Executive Board, Central, South Carolina
2013-2014 Vice President

Clemson Elementary School, Clemson, South Carolina
2011-2013 Classroom volunteer
2010-2011 Math Super Stars

Girl Scouts, Clemson, South Carolina
2011-2012 Cookie mom

Pickens County 4-H, Clemson, South Carolina
2009 Volunteer Club Leader

Cherokee County 4-H, Canton, Georgia
2003-2005 Volunteer leader, Co-leader Forestry Judging Team

Board of Directors, Lexington Montessori School, Lexington, Kentucky
Appointed Spring 2008, Resigned December 2008

E. AWARDS

1. National

2017 Fellow, National, Society of American Foresters

- 2014 Extension Forester of the Year, Forest Landowners Association
- 2011 Young Forester Leadership Award, National, Society of American Foresters

2. State and Regional

- 2010 Young Forester Leadership Award, South Carolina Division, Society of American Foresters
- 2007 Outstanding Service Award for an Individual under 35 years of age, awarded by Kentucky-Tennessee Society of American Foresters

3. University

- 2017 Aufderheide Award for Excellence in Teaching, College of Forestry, Oregon State University
- 2013 Dr. Ansel E. Miller Excellence in Teaching Award, Department of Forest Resources, Clemson University
- 2010 Dr. Ansel E. Miller Excellence in Teaching Award, Department of Forest Resources, Clemson University
- 2007 Faculty Service-Learning Award, for incorporating service learning into Integrated Forest Resource Management course.

Xi Sigma Pi (Forestry Honor Society) Inducted 1998

Beta Alpha Psi (Accounting Honor Fraternity) Inducted 1997

F. PROFESSIONAL DEVELOPMENT

- 2017 Participant in Faculty Success Program
- 2016 Attended Association of Natural Resource Extension Professionals Conference
- 2015-present Faculty Training in Advancement Resources
- 2015 Attended IUFRO Extension Working Group Meeting
- 2013-2014 Participant in LEAD21 (Leadership for the 21st Century)
- 2012-2016 Attended National Tree Farm Leadership Conference
- 2012 Attended SAF – American Tree Farm System Leadership Academy

2011	Participated in spring writing group
2011	Attended the National Academic Program Summit hosted by the APLU.
2005-2013	Attend National Timber Tax Meeting. Discuss timber tax related developments and research possibilities with other tax researchers.
2010	Attended Train-the-Trainer for Woodland Steward Series program.
2009-2010	Attend South Carolina Forestry Association Annual Meetings.
1995-2016	Attend National Society of American Foresters meetings.
2009-2014	Attend Appalachian Society of American Foresters meetings.
2009	Ethics Across the Curriculum. Clemson University.
2008-2010	University of Kentucky, Asian Studies Program. Received \$4,000 for incorporation of Asian Studies into Forest Valuation course.
2008-2009	University of Kentucky, College of Agriculture, Academy of Teaching and Learning Scholars.
2008	Regional Recruiting Discussion. University of Kentucky participant in discussion on how to improve recruiting efforts and collaborate on such efforts.
2008	Society of American Foresters Leadership Academy.