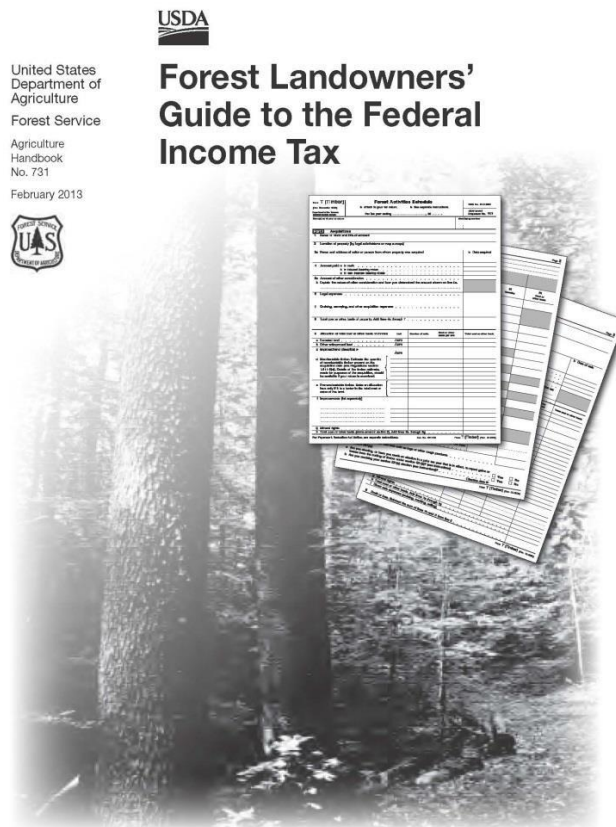


References and Resources regarding Casualty Losses from the Rim Fire from Larry Camp -- October 17, 2013

- www.irs.gov
- www.timbertax.org a good non-government site sponsored by USFS, Univ. Georgia, American Tree Farm System
- www.fs.fed.us/spf/coop USDA Forest Service tax publications
- Cooperative Extension Services staff and publications including Recovering from Wildfire A guide for California's Forest Landowners, Publication 8386 July, 2009
- Agricultural Handbook 731 Forest Landowners' Guide to the Federal Income Tax (February 2013) Available from www.timbertax.org



- **Field Directive on Timber Casualty Losses** issued April 16, 2004 by Bobby E. Scott Industry Director Natural Resources and Construction to include

[Exhibit A Timber Casualty Losses Audit Guideline](#)

[Exhibit B Issue Paper on the Valuation of a Single Identifiable Property](#)