

Tax rate

The tax rate is 5 percent and is calculated on the stumpage value of the timber. Stumpage Value Tables are published by the Department of Revenue twice a year for those reporting on the Standard Harvester return. Anyone who cuts less than two million board feet per calendar year has the option of using the Small Harvester return and calculates their tax based on the gross mill price minus the harvesting and marketing costs. For public harvesters, the taxable stumpage value is the actual amount paid for the timber in cash and other considerations.

Harvesters owing tax less than \$50 (after EARR credit is applied) for the quarter (combined private and public land) are excused from payment of tax. However, they must complete the return and submit it to the Department of Revenue through E-file or by mail.

EARR credit

Permits that are eligible for the EARR credit (Enhanced Aquatic Resources Requirements) receive a credit equal to 0.8 percent of stumpage value. Credit eligibility is determined by the Department of Natural Resources.

No harvest

If there is no harvest activity in a quarter, a "No Harvest" return must be filed to avoid delinquency. Check the No Harvest box on the return and mail it to the Department of Revenue. Check the appropriate closure columns if the harvest is complete or no future harvest is to be reported. You may also file a "No Harvest" return on E-file or by calling 1-800-547-9815.

Business and Occupation Tax (B&O)

Timber harvesting is considered a business activity under Washington law and must be reported on your B&O tax return. Small harvesters with no other business activity will become liable for the B&O tax and must register when the annual gross harvest value is \$225,000 or more. For more information, call us at 1-800-548-8829.

Records retention

For purposes of audit, the records used to determine the amount of tax due must be kept available for review by the Department of Revenue for five years (RCW 82.32.070).

For help with tax returns

If you need help filing a paper tax return, you may call a forester to make an appointment. The district offices and foresters telephone numbers are listed on this page.

You may call our toll-free telephone number at 1-800-548-8829 for assistance Monday through Friday, 8 a.m. to 5 p.m.

District Offices**Bellingham**

1904 Humboldt St.
Suite A
Bellingham, WA 98225
(360) 305-0201

Spokane

1330 N. Washington St.
Suite 5600
Spokane, WA 99201-2456
(509) 327-0271

Tacoma

Home Street Bank
3315 S 23rd St.
Suite 300
Tacoma, WA 98405-1685
(253) 382-2180

Tumwater

6400 Linderson Way SW
Tumwater, WA 98501
(360) 534-1324

Vancouver

8008 NE 4th Plain Blvd.
Suite 320
Vancouver, WA 98668
(360) 256-2126

Mailing Address

Department of Revenue
Special Programs Division
Forest Tax Program
PO Box 47472
Olympia, WA 98504-7472

Toll Free: 1-800-548-8829

Website: foresttax.dor.wa.gov

For tax assistance or to request this document in an alternate format, please call 1-800-548-8829. Teletype (TTY) users may use the Washington Relay Service by calling 711.