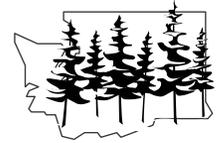


A Note To Harvesters of Public Timber



Enclosed is your current quarter Forest Excise Tax Return with Reporting Instructions provided on the reverse side of each page. Following are some points to remember about your Tax Reporting Forms, Non-Competitive Sales, No Activity Reporting, and Harvester Assistance. If you have any questions, please call our toll free number at (800) 548-8829 (Monday through Friday, 8:00am to 5:00pm).

Volume

- It is important to include volume harvested with your tax reporting form.

Tax Reporting Forms

- Reporting forms are enclosed. This is the only tax return you will receive this quarter.
- If any contracts are omitted from the pre-printed Summary Page, please enter the county and legal description (contract or permit number as appropriate) on a blank line and report all volumes harvested this quarter.

Salmon "EARR" Credit

- Under a law implemented in January of 2000, forest excise taxpayers will be allowed a credit (referred to as the *salmon "EARR" credit* in the tax forms and instructions) provided the Department of Natural Resources approves the credit for enhanced aquatic resources requirements as indicated on the Forest Practices Application (FPA). The Forest Excise Tax returns will reflect the credit approval associated with each FPA or contract number by indicating yes, no, or not applicable (N/A). Please see instructions for both the Summary and Detail pages for more information.

Non-Competitive Sales

- Non-Competitive sales must be reported using the Department published Stumpage Value Tables and the Private Land Standard Detail Page or qualified harvesters may use small harvester option. Please contact the Department by phone to obtain the form and tables; or
- You may access our Internet home page at <http://dor.wa.gov> for Stumpage Value Tables, forms, and other information by clicking on *Forest Tax* or *Timber Tax* under *Tax topics*.

Roads and Other Considerations

- See the detail page instructions on your public tax return for detailed information on reporting value of roads and other considerations on public state sales.

No Activity Reporting

- It is important to note that although you do not harvest in a quarter, you are required to file a tax return to avoid delinquency. Just write "No Harvest" on the front of your tax return form and return it to us or call our toll free number to clear your account.

Business and Occupation (B&O) Tax

- Timber harvesting is considered a business activity under Washington law. As a purchaser of public timber, your business should be registered with the Department of Revenue. To register with the Department and for other questions regarding the Business and Occupation tax, call toll free (800) 647-7706.

Harvester Assistance

- Harvester assistance locations are listed on the reverse side of this document or dial our toll free number at (800) 548-8829.

FOR HELP WITH TAX RETURNS

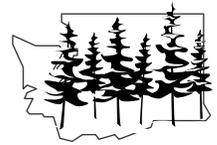
**Call these district offices to make an appointment with a professional forester
or you can also call 1-800-548-8829.**

District Office	Phone Number	County
Everett 11627 Airport Rd, Suite B Everett WA 98204-8714	(425) 356-2768	Island, San Juan, Skagit, Snohomish, Whatcom
Olympia Capital Plaza Building 1025 Union Ave. SE Suite 102 Olympia WA 98501	(360) 570-3203 or (800) 548-8829	Chelan, Clallam, Grays Harbor, Kittitas, Lewis, Pacific, Thurston, Wahkiakum
Spokane 4407 N Division Street Suite 300 Spokane WA 99207-1685	(509) 482-3811 or (509) 483-5646 for Colville area assistance.	Adams, Asotin, , Benton, Columbia, Douglas, Ferry, Franklin, , Garfield, Lincoln, Okanogan, Pend Oreille, Spokane, Stevens, Walla Walla, Whitman
Tacoma Home Street Bank 3315 S 23 rd Street Suite 300 Tacoma WA 98405-1605	(253) 593-5287 (Primary) (253) 593-5288 (Secondary)	Clallam, Jefferson, King, Kitsap, Mason, Pierce
Vancouver 8008 NE Fourth Plain Blvd Suite 320 Vancouver WA 98662-7251	(360) 260-6273 Please call for an appointment.	Clark, Cowlitz, Klickitat, Skamania, Yakima

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985. For Stumpage Value Tables and other information, click *Forest Tax or Timber Tax under Tax Topics*.



A Note To Harvesters of Public Timber



State of Washington
Department of Revenue
Special Programs Division
Forest Tax Section
PO Box 47472
Olympia WA 98504-7472

Phone: (800) 548-8829
Fax: (360) 664-8438