



State of Washington
Department of Revenue
Forest Tax Section
PO Box 47472
Olympia WA 98504-7472
(800) 548-8829



WASHINGTON TIMBER TAX FACTS FOR FEDERAL TIMBER SALES

If you purchase timber from the State Department of Natural Resources or any other state or local agency, you are required to register with the Department of Revenue and pay the following taxes:

Timber Excise Tax: This tax must be paid by the timber purchaser on the actual purchase price of the sale in cash or other consideration. Other consideration includes all permanent roads - both optional AND required roads. The tax is payable quarterly to the Washington State Department of Revenue.

Extracting B&O Tax: This tax must be paid by the timber purchaser on the gross receipts from the sale of the logs. In order to purchase Federal Sales, you should be registered as a business. For registration and other questions regarding the Business and Occupation tax, call toll free (800) 647-7706.

Tax Registration

If you do not have a Forest Tax Reporting Account number, or if you have other questions about taxes on forest land and timber, call the Department of Revenue, toll free at (800) 548-8829.

For tax assistance, visit <http://dor.wa.gov>. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.