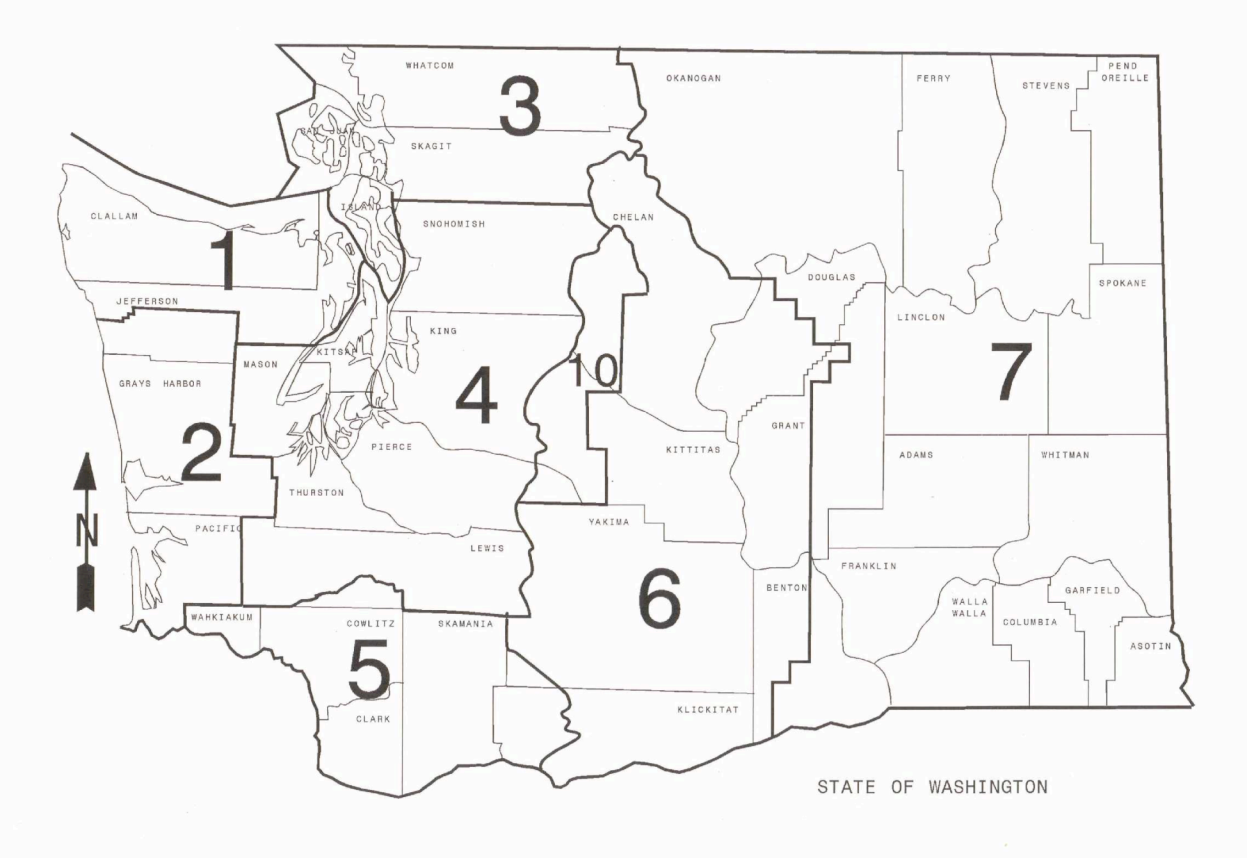
# TAX REPORTING INSTRUCTIONS
AND
# STUMPAGE VALUE DETERMINATION TABLES

## July 1 through December 31, 2003

# STUMPAGE VALUE AREAS 1, 2, 3, 4, 5 &10




Use the attached tables to complete your Forest Excise Tax Return. Refer to the Tax Reporting Instructions included here for additional information. If you have questions or need assistance, CONTACT THE DEPARTMENT OF REVENUE, SPECIAL PROGRAMS DIVISION, FOREST TAX SECTION IN OLYMPIA, TOLL-FREE 1-800-548-8829.

STATE OF WASHINGTON
DEPARTMENT OF REVENUE
SPECIAL PROGRAMS DIVISION
FOREST TAX SECTION

# FOREST EXCISE TAX RETURN INSTRUCTIONS

## Stumpage Valuation Areas (SVA) 1, 2, 3, 4, 5, and 10

*The first page of the Forest Excise Tax Return is the Summary Page for the return. A Detail Page or several Detail Pages will first need to be completed before completing this Summary Page. Detail page instructions begin on page 3.*

**ERRORS AND OMISSIONS**
If there are errors or omissions in the pre-printed information on the Forest Excise Tax Return, line out the errors. Enter corrections on the blank lines.

**SECTIONS WITH NO HARVEST**
A column titled "Check if No Harvest on This Section" is on the Summary Page. Check this column if no harvest occurred on a specific section.

**DELETING PERMITS AND/OR LEGAL DESCRIPTIONS FROM FUTURE TAX RETURNS**
Two columns indicating "Check to Delete" are on the Summary Page:

**Delete Section.** Check only if the specific section should be deleted.

**Delete DNR Application (Permit) Number.** Check only if all sections for this specific application number are to be deleted. **CAUTION:** A deleted DNR application number indicates that harvest is **totally completed** for **all** sections on the application and the tax has been paid. If the application has been transferred, please attach the DNR transfer form to your tax return.

**SALMON CREDIT**
The term "Salmon Credit" relates to the provisions set forth in RCW 84.33.0775. Under this section of the law, taxpayers are allowed a credit (referred to as the Salmon Credit in the tax returns and instructions) on their Forest Excise Tax for timber harvested under a Department of Natural Resources (DNR) approved Forest Practices Application (FPA) subject to enhanced aquatic resources requirements. **Look for the "Y" (yes) in the Approved Salmon Credit column on the Summary page of your tax return to determine if the DNR has approved your FPA(s) for this credit.**

The Forest Excise Tax rate remains unchanged at 5% of taxable stumpage value. Under the Salmon Credit, eligible FPAs will receive a credit equal to 0.8% of taxable stumpage value. Instructions to calculate the Salmon Credit are provided in the detail page instructions and on the detail page of your tax return. **Please follow these instructions to ensure you receive the proper credit.**

**COMPUTATION**
**Grand Total Stumpage Value.** Add values in the Total Taxable Stumpage Value column. This may include multiple summary pages. Enter the amount calculated in the Grand Total Stumpage Value block at the bottom of the Summary Page.

**Tax Due.** Multiply the Grand Total Stumpage Value amount by the current Forest Tax rate (.05) and enter the tax due in this block. Please do not round the tax due to the nearest dollar. If the tax due is less than $50.00, do not pay. However, the return must be completed and mailed.

**Salmon Credit.** Add all credits in the Amount of Salmon Credit column on the Summary Page(s). Enter this amount in the Less Salmon Credit box at the bottom of the Summary Page.

**Previous Credit.** When entering credit(s), attach a copy of the credit note(s) to your tax return.

**Penalty is computed as follows:** Tax Due minus any credits (Salmon Credit and/or Previous Credit), multiplied by the appropriate penalty percentage rate. Please do not round the penalty amount to the nearest dollar. The minimum amount of penalty is $5.00 for any late filing if tax is due. Return must be postmarked by the due date to avoid penalties. Penalty is assessed as follows:

5% penalty assessed after due date;
15% penalty assessed after the last day of the month following the due date;
25% penalty assessed after the last day of the second month following the due date.

**Total Payment Enclosed.** Tax Due minus any credits (Salmon Credit and/or Previous Credit) plus penalty equals total payment. Please do not round total payment to the nearest dollar.
**Make check payable to: DEPARTMENT OF REVENUE.**

**Signature and Telephone Number.** Sign your name in the signature space. Enter your daytime telephone and area code number. Enter the date. Be sure to check one of the boxes above the signature line that best describes your forestland ownership.

# STANDARD DETAIL PAGE INSTRUCTIONS

A separate Detail Page must be completed for each different Forest Practice Application (Permit) Number, section, and harvest unit.

**The following items correspond to the blocks on the standard Detail Page:**

**Quarter/Year.** Enter the quarter and year being reported.

**Page Number.** Enter the page number on each Detail Page.

**BLOCK 1. Harvester's Name.** Enter the name of the harvester. On private land, the harvester is the timber owner.

**BLOCK 2. Landowner's Name.** Enter landowner's name.

**BLOCK 3 through BLOCK 9.** Transfer the information from the Summary Page.

**BLOCK 10. Harvest Unit Number.** A harvest unit is an area of timber harvest, defined and mapped by the harvester before harvest. A harvest unit number is a number assigned by the harvester to a harvest unit having only one: county, stumpage value area, haul zone, harvest adjustments, and harvester. If any of the above circumstances vary within a given harvest operation, the area may be divided into separate harvest units, with an individual number assigned to each separate harvest unit. A harvest unit may include parts of more than one section. The harvest unit number assigned must remain the same until the harvest is completed. The harvester must maintain a separate set of records for each designated harvest unit for tax reporting purposes.

**BLOCK 11. Harvest Adjustments** make allowance for varying harvest conditions. Value adjustments relating to harvest volume per acre, logging conditions, thinning, damaged timber, and remote island are allowed against stumpage value rates.

No harvest adjustment is allowed for Chipwood (CHW), Western Redcedar Shakes (RCS), Western Redcedar Flatsaw (RCF), Western Redcedar Posts (RCP), Douglas-fir Christmas Trees (DFX), or True Fir Christmas Trees (TFX).

The harvest adjustment schedule for SVAs 1, 2, 3, 4, 5, and 10 is listed in the following pages.

**A. Harvest Volume Per Acre.** Determine the average volume per acre harvested (excluding Chipwood) within each harvest unit for the reporting quarter.

Enter the average volume per acre in the "Volume" column. Enter the class number in the "Adjustment Class" column. Enter the dollar amount in the "Adjustment Amount" column.

**B. Logging Conditions.** Determine from the definitions given in the Harvest Adjustment Tables on page 11 the class of logging condition in the harvest unit. Logging condition class 1 and 2 are determined by the majority condition for the harvest unit. A separate Detail Page must be completed for each harvest unit.

Logging condition class 3 for helicopter yarding applies only to the timber volume yarded from the stump to the landing by helicopter and is not a majority condition. If a harvested area is a mix of helicopter yarding and other types of logging conditions, a separate harvest unit and detail page is required. The helicopter adjustment does not apply to Special Forest Products, Chipwood, or Small Logs.

Enter the class number in the "Adjustment Class" column. Enter the dollar amount in the "Adjustment Amount" column.

**C. Thinning Adjustment.** Thinning is timber removed from a harvest unit meeting all the following conditions:

(a) Located in SVAs 1, 2, 3, 4, 5, and 10.
(b) The total volume removed is less than 40 percent of the total merchantable volume of the harvest unit prior to harvest.
(c) Leave a minimum of 100 undamaged, evenly spaced dominant or co-dominant trees per acre of a commercial species or combination thereof.

**D. Damaged Timber Adjustment.** Application for any damaged timber determination must be made prior to harvest. For more information call 1-800-548-8829.

For approved damaged timber, enter the dollar amount allotted by the DOR in the "Adjustment Amount" column.

**E. Remote Island Adjustment.** A remote island is an area of land which is totally surrounded by water at normal high tide and which has no bridge or causeway connecting it to the mainland.

For timber harvested from a remote island, enter the dollar amount from the Adjustment Table in the "Adjustment Amount" column.

**F. Total Adjustment Amount.** Enter total in "Adjustment Amount" column by adding lines A through E. Also enter the Total Adjustment amount in Block 16, Column E for each species.

**BLOCK 12. Check the appropriate box for Log Scale Method Used.**

**APPROVED SCRIBNER LOG SCALING & GRADING RULE**
**SVAs 1, 2, 3, 4, 5, and 10**
The acceptable log scaling and grading standard is the Scribner Decimal C log rule. For a complete description of standard methods and procedures, refer to the most current edition of the

"Official Log Scaling and Grading Rules" handbook. Copies can be obtained from the Log Scaling and Grading Bureaus.

**Important Points:**
The Standard requires that logs be scaled in multiples of one foot in length with 8 inches minimum trim required on scaled lengths up to and including 40 feet.

Alternative procedures or Special Services Scaling are used only with prior written approval from the Department of Revenue.

**CONVERSION DEFINITIONS AND TABLES**

Refer to WAC 458-40-680 (located after the Stumpage Value Tables) for conversion procedures to be used for timber not originally scaled by approved Scribner Decimal C log scale rule, such as weight or cords, etc. Sample scaling or conversion factors (other than the published tables) require written approval prior to harvest. To be approved, sample scaling must be in accordance with guidelines contained in WAC 458-40-680.

Enter a checkmark in the box to the left of the scaling method used.

**BLOCK 13. Number of Acres Logged This Quarter.** Enter the number of acres **actually logged this quarter only** for this harvest unit.

**BLOCK 14. Is Harvesting Completed for Harvest Unit?** Check "Yes" if harvest is complete and tax has been reported. Otherwise check "No".

**BLOCK 15. Is the FPA eligible for the Salmon Credit?** Look on the Summary Page to determine whether this FPA is eligible for the Salmon Credit and check the appropriate box.

**BLOCK 16. Taxable Stumpage Value Calculation.** The Timber Quality Code Table and the Stumpage Value Tables are in the following pages.

**COLUMN A. Species Code.** Enter the species codes as they are listed on the Stumpage Value Table. (Example: Douglas Fir – DF; Red Alder – RA; Red Cedar Shake Blocks – RCS).

**If you harvest other conifer species that are not listed in the Stumpage Value Tables, report them as WH (Western Hemlock and Other Conifer).**

**If you harvest other hardwood species that are not listed in the Stumpage Value Tables, report them as OH (Other Hardwood).**

**COLUMN B. Quality Code.** Enter **only** one quality code for each species reported. Use the scaling information provided by the purchaser or scaler of the logs to determine the quality code. The scaling information provides the species, volume, and log grade. Determine what percentage of the total net Scribner or net volume of each species is a number two sawmill and better log grade. Also determine what percentage of the total volume of each species is special

mill, number one sawmill and better log grade. Refer to the Timber Quality Code Table and select the correct quality code for that species.

**COLUMN C. Volume Harvested.** Enter the net volume of each species harvested during the quarter. All volumes must be rounded to the nearest thousand board feet **(MBF)**. For example: 15,499 BF, enter as 15 and 15,500 BF enter as 16. All species having at least 500 board feet (rounded to 1 MBF) must be reported. For tons to MBF conversions see WAC 458-40-680 at the end of this document.

All volume except for Christmas trees, posts, and Chipwood must be reported in Scribner Decimal C log scale. Christmas trees are reported in lineal feet. Posts are reported in number of posts (8 lineal feet per post). Chipwood is reported in tons.

Add lines 1 through 9 of Column C and enter this total on line 10.

**COLUMN D. Stumpage Value.** Enter the stumpage value for the correct species, quality code and haul zone from the Stumpage Value Table.

**COLUMN E. Total Adjustment Amount.** This is the amount transferred from Block 11, Line F as an adjustment to the stumpage value for all sawlog species reported.

**COLUMN F. Adjusted Stumpage Value.** Enter the amount determined by subtracting the adjustment amount from the stumpage value (Column D minus Column E equals Column F). This value cannot be adjusted to less than $1.00 per MBF.

**COLUMN G. Taxable Stumpage Value.** Multiply the volume in Column C times the adjusted stumpage value in Column F and enter the figure in Column G. (Column C times Column F equals Column G).

**BLOCK 17. Chipwood Value Calculation.** Utility grade logs scaled by approved DOR scaling methods may be reported as Chipwood. Logs delivered to DOR approved destinations for the purpose of being chipped may be reported as Chipwood. **The volume of Chipwood shall be reported in tons. The documentation shall be retained to show that the logs sold were "chip", "pulp", or "fibre" type logs.** Logs chipped in the woods may also be reported as chipwood. **The volume of logs chipped in the woods** shall be measured in tons of green chips and sufficient documentation of volume shall be retained for verification of reporting. The Species and Timber quality code is printed on the return and the value found in the following Stumpage Value Tables.

**COLUMN C. Tons Harvested.** Enter the total Chipwood tons for all species harvested during the quarter. All volumes must be reported in tons rounded to the nearest ton. For example: 30,999 pounds, enter as 15 and 31,000 pounds enter as 16. All species having at least 1000 pounds (rounded to 1 ton) must be reported. All scaled utility volume shall be multiplied by 9 to convert from MBF to tons for reporting as Chipwood. For tax reporting purposes, a ton equals 2000 pounds.

**COLUMN D. Ton Value.** To qualify for Chipwood reporting, logs must be delivered to one of the qualified Chipwood destinations listed below OR the logs must be scaled as utility grade. Convert scaled utility to tons by multiplying the MBF by 9.0. Use the ton value for Chipwood (CHW) from the proper haul zone and Stumpage Value Area in the Stumpage Value Tables.

Logs chipped in the woods (report total tons of green chips)
Scaled Utility (convert to tons by multiplying MBF by 9).

Boise Cascade (Umatilla, OR)
Bullfrog (Cle Elum)
Citifor Inc. (Port of Olympia)
Cascade Hardwoods (Chehalis)
Columbia Fiber (Kalama)
Diashowa (Port Angeles)
Edman Company (Tacoma)
Evergreen Fiber [a.k.a. Port Townsend Paper] (Port Angeles)
Fiber Recovery Services, LLC (Longview)
Granger Company (Clarkston)
Local Manufacturing (Aberdeen)
Mountain Fir Chip Co. (Clarkston)
North Mason Fiber (Belfair)
Northwest Forest Fiber (Morton)
Northwest Forest Fiber (Tacoma)
Northwest Forest Fiber (Birdsview)
Northwest Hardwoods (Arlington)
Northwest Hardwoods (Sedro Woolley)
Northwest Hardwoods (Longview)
Northwest Hardwoods (Centralia or Tumwater)
Oakville Forest Products (Oakville)
Olympic Fiber (Aberdeen)
Pacific Fiber (Longview)
Ponderay Valley Fiber (Usk)
S. V. Pullin (Port Gamble)
S. V. Pullin, Inc. (Shelton)
Shearer Brothers Chip (Shelton)
Vaagen Brothers Lumber Co. (Colville)
Warrenton Fiber or Nygards (Warrenton, OR)
Washington Alder (Mt. Vernon)
Willis Enterprises (Hoquiam)
Willis Enterprises (Shelton)
Willis Enterprises (Port of Olympia)
Willis Enterprises (Chehalis)
Willis Enterprises (Tacoma)
Willis Enterprises (Everett)

**COLUMN G. Taxable Tonnage Value.** Multiply the volume in Column C times the ton value in Column D and enter the figure in Column G. (Column C times Column D equals Column G).

**BLOCK 18. Total Taxable Value.** Add lines 1 through 9 of column G in Block 16 and the two lines of Column G in Block 17 and enter this total in Block 18.

Transfer to the "Total Taxable Stumpage Value" column on the Summary Page in the row that corresponds to this FPA.

**BLOCK 19. Salmon Credit.** If the Salmon Credit is allowed for this FPA, multiply *Total Taxable Value* (Block 18) by **0.008**. This is the amount of your Salmon Credit for this FPA. Transfer the amount of credit from Block 19 to the column titled "Amount of Salmon Credit" on the Summary Page in the row that corresponds to this FPA.

**WAC 458-40-650 Timber excise tax—Timber quality codes defined.** The timber quality code numbers for each species of timber shown in the stumpage value tables contained in this chapter are defined as follows:

| TABLE 1—Timber Quality Code Table<br>Stumpage Value Areas 1, 2, 3, 4, 5, and 10 | | |
|---|---|---|
| Species | Quality Code Number | Log grade specifications[1] |
| Douglas-fir | 1 | Over 50% No. 2 Sawmill and better log grade, and 15% and over Special Mill, No. 1 Sawmill, and better log grade. |
| Douglas-fir | 2 | Over 50% No. 2 Sawmill and better log grade, and less than 15% Special Mill, No. 1 Sawmill, and better log grade. |
| Douglas-fir | 3 | 25-50% inclusive No. 2 Sawmill and better log grade. |
| Douglas-fir | 4 | Less than 25% No. 2 Sawmill and better log grade. |
| Western Redcedar and Alaska-Cedar | 1 | All log grades. |
| Western Hemlock, True Firs, Other Conifer, and Spruce | 1 | Over 50% No. 2 Sawmill and better log grade, and 5% and over Special Mill, No. 1 Sawmill and better log grade. |
| Western Hemlock, True Firs, Other Conifer, and Spruce | 2 | Over 50% No. 2 Sawmill and better log grade, and less than 5% Special Mill, No. 1 Sawmill and better log grade. |
| Western Hemlock, True Firs, Other Conifer, and Spruce | 3 | 25-50% inclusive No. 2 Sawmill and better log grade. |
| Western Hemlock, True Firs, Other Conifer, and Spruce | 4 | Less than 25% No. 2 Sawmill and better log grade. |
| Ponderosa Pine | 1 | Less than 10 logs 16 feet long per thousand board feet Scribner scale. |
| Ponderosa Pine | 2 | 10 or more logs 16 feet long per thousand board feet Scribner scale. |
| Lodgepole Pine | 1 | All log grades. |
| Red Alder | 1 | 40% and over No. 3 Sawmill and better log grades. |
| Red Alder | 2 | Less than 40% No. 3 Sawmill and better log grades. |
| Black Cottonwood and other hardwoods | 1 | All log grades. |
| Chipwood | 1 | All logs that comply with the definition of chipwood in WAC 458-40-610. |
| Piles | 1 | All logs that comply with the definition of piles in WAC 458-40-610. |
| Poles | 1 | All logs that comply with the definition of poles in WAC 458-40-610. |
| [1]For information on approved log scaling and grading standards see WAC 458-40-680. | | |

| TABLE 2 – Harvest Adjustment Table<br>Stumpage Value Areas 1, 2, 3, 4, 5, AND 10 | | |
|---|---|---|
| Type of Adjustment | Definition | Dollar Adjustment Per Thousand Board Feet Net Scribner Scale |
| I. Volume per acre | | |
| Class 1 | Harvest of 30 thousand board feet or more per acre. | $0.00 |
| Class 2 | Harvest of 10 thousand board feet to but not including 30 thousand board feet per acre. | -$15.00 |
| Class 3 | Harvest of less than 10 thousand board feet per acre. | -$35.00 |
| II. Logging conditions | | |
| Class 1 | Ground based logging a majority of the unit using tracked or wheeled vehicles or draft animals. | $0.00 |
| Class 2 | Cable logging a majority of the unit using an overhead system of winch driven cables. | -$30.00 |
| Class 3 | Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products. | -$145.00 |
| III. Remote island adjustment: | | |
| | For timber harvested from a remote island | -$50.00 |
| IV. Thinning | | |
| Class 1 | A limited removal of timber described in WAC 458-40-610(28). | -$100.00 |

**TABLE 3 -- STUMPAGE VALUE TABLE**

# STUMPAGE VALUE AREA 1

**July 1 through December 31, 2003**

**Stumpage Values per Thousand Board Feet Net Scribner Log Scale(1)**

| Species Name | Species Code | Timber Quality Code Number | Hauling Distance Zone Number | | | | |
|---|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | 4 | 5 |
| Douglas-fir | DF | 1 | $421 | $414 | $407 | $400 | $393 |
| | | 2 | 374 | 367 | 360 | 353 | 346 |
| | | 3 | 362 | 355 | 348 | 341 | 334 |
| | | 4 | 358 | 351 | 344 | 337 | 330 |
| Western Redcedar(2) | RC | 1 | 814 | 807 | 800 | 793 | 786 |
| Western Hemlock and Other Conifer(3) | WH | 1 | 330 | 323 | 316 | 309 | 302 |
| | | 2 | 236 | 229 | 222 | 215 | 208 |
| | | 3 | 233 | 226 | 219 | 212 | 205 |
| | | 4 | 231 | 224 | 217 | 210 | 203 |
| Red Alder | RA | 1 | 333 | 326 | 319 | 312 | 305 |
| | | 2 | 284 | 277 | 270 | 263 | 256 |
| Black Cottonwood | BC | 1 | 1 | 1 | 1 | 1 | 1 |
| Other Hardwood | OH | 1 | 182 | 175 | 168 | 161 | 154 |
| Douglas-fir Poles | DFL | 1 | 676 | 669 | 662 | 655 | 648 |
| Western Redcedar Poles | RCL | 1 | 1079 | 1072 | 1065 | 1058 | 1051 |
| Chipwood | CHW | 1 | 1 | 1 | 1 | 1 | 1 |
| RC Shake Blocks | RCS | 1 | 303 | 296 | 289 | 282 | 275 |
| RC Shingle Blocks | RCF | 1 | 121 | 114 | 107 | 100 | 93 |
| RC & Other Posts(4) | RCP | 1 | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| DF Christmas Trees(5) | DFX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Other Christmas Trees(5) | TFX | 1 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

(1)Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2)Includes Alaska-cedar

(3)Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir".

(4)Stumpage value per 8 lineal feet or portion thereof.

(5)Stumpage value per lineal foot.

**TABLE 4 -- STUMPAGE VALUE TABLE**

# STUMPAGE VALUE AREA 2

**July 1 through December 31, 2003**

**Stumpage Values per Thousand Board Feet Net Scribner Log Scale(1)**

| Species Name | Species Code | Timber Quality Code Number | Hauling Distance Zone Number 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|
| Douglas-fir | DF | 1 | $384 | $377 | $370 | $363 | $356 |
| | | 2 | 379 | 372 | 365 | 358 | 351 |
| | | 3 | 377 | 370 | 363 | 356 | 349 |
| | | 4 | 285 | 278 | 271 | 264 | 257 |
| Western Redcedar(2) | RC | 1 | 814 | 807 | 800 | 793 | 786 |
| Western Hemlock and Other Conifer(3) | WH | 1 | 330 | 323 | 316 | 309 | 302 |
| | | 2 | 250 | 243 | 236 | 229 | 222 |
| | | 3 | 229 | 222 | 215 | 208 | 201 |
| | | 4 | 226 | 219 | 212 | 205 | 198 |
| Red Alder | RA | 1 | 333 | 326 | 319 | 312 | 305 |
| | | 2 | 284 | 277 | 270 | 263 | 256 |
| Black Cottonwood | BC | 1 | 1 | 1 | 1 | 1 | 1 |
| Other Hardwood | OH | 1 | 182 | 175 | 168 | 161 | 154 |
| Douglas-fir Poles | DFL | 1 | 676 | 669 | 662 | 655 | 648 |
| Western Redcedar Poles | RCL | 1 | 1079 | 1072 | 1065 | 1058 | 1051 |
| Chipwood | CHW | 1 | 1 | 1 | 1 | 1 | 1 |
| RC Shake Blocks | RCS | 1 | 303 | 296 | 289 | 282 | 275 |
| RC Shingle Blocks | RCF | 1 | 121 | 114 | 107 | 100 | 93 |
| RC & Other Posts(4) | RCP | 1 | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| DF Christmas Trees(5) | DFX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Other Christmas Trees(5) | TFX | 1 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

(1)Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2)Includes Alaska-cedar

(3)Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir".

(4)Stumpage value per 8 lineal feet or portion thereof.

(5)Stumpage value per lineal foot.

**TABLE 5 -- STUMPAGE VALUE TABLE**

# STUMPAGE VALUE AREA 3

**July 1 through December 31, 2003**

**Stumpage Values per Thousand Board Feet Net Scribner Log Scale(1)**

| Species Name | Species Code | Timber Quality Code Number | Hauling Distance Zone Number 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|
| Douglas-fir(2) | DF | 1 | $349 | $342 | $335 | $328 | $321 |
| | | 2 | 323 | 316 | 309 | 302 | 295 |
| | | 3 | 308 | 301 | 294 | 287 | 280 |
| | | 4 | 308 | 301 | 294 | 287 | 280 |
| Western Redcedar(3) | RC | 1 | 814 | 807 | 800 | 793 | 786 |
| Western Hemlock and Other Conifer(4) | WH | 1 | 330 | 323 | 316 | 309 | 302 |
| | | 2 | 247 | 240 | 233 | 226 | 219 |
| | | 3 | 217 | 210 | 203 | 196 | 189 |
| | | 4 | 185 | 178 | 171 | 164 | 157 |
| Red Alder | RA | 1 | 333 | 326 | 319 | 312 | 305 |
| | | 2 | 284 | 277 | 270 | 263 | 256 |
| Black Cottonwood | BC | 1 | 1 | 1 | 1 | 1 | 1 |
| Other Hardwood | OH | 1 | 182 | 175 | 168 | 161 | 154 |
| Douglas-fir Poles | DFL | 1 | 676 | 669 | 662 | 655 | 648 |
| Western Redcedar Poles | RCL | 1 | 1079 | 1072 | 1065 | 1058 | 1051 |
| Chipwood | CHW | 1 | 1 | 1 | 1 | 1 | 1 |
| RC Shake Blocks | RCS | 1 | 303 | 296 | 289 | 282 | 275 |
| RC Shingle Blocks | RCF | 1 | 121 | 114 | 107 | 100 | 93 |
| RC & Other Posts(5) | RCP | 1 | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| DF Christmas Trees(6) | DFX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Other Christmas Trees(6) | TFX | 1 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

(1)Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2)Includes Western Larch

(3)Includes Alaska-cedar

(4)Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir".

(5)Stumpage value per 8 lineal feet or portion thereof.

(6)Stumpage value per lineal foot.

**TABLE 6 -- STUMPAGE VALUE TABLE**

# STUMPAGE VALUE AREA 4

**July 1 through December 31, 2003**

**Stumpage Values per Thousand Board Feet Net Scribner Log Scale(1)**

| Species Name | Species Code | Timber Quality Code Number | Hauling Distance Zone Number 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|
| Douglas-fir(2) | DF | 1 | $384 | $377 | $370 | $363 | $356 |
| | | 2 | 380 | 373 | 366 | 359 | 352 |
| | | 3 | 377 | 370 | 363 | 356 | 349 |
| | | 4 | 366 | 359 | 352 | 345 | 338 |
| Lodgepole Pine | LP | 1 | 160 | 153 | 146 | 139 | 132 |
| Ponderosa Pine | PP | 1 | 310 | 303 | 296 | 289 | 282 |
| | | 2 | 213 | 206 | 199 | 192 | 185 |
| Western Redcedar(3) | RC | 1 | 814 | 807 | 800 | 793 | 786 |
| Western Hemlock and Other Conifer(4) | WH | 1 | 330 | 323 | 316 | 309 | 302 |
| | | 2 | 242 | 235 | 228 | 221 | 214 |
| | | 3 | 233 | 226 | 219 | 212 | 205 |
| | | 4 | 209 | 202 | 195 | 188 | 181 |
| Red Alder | RA | 1 | 333 | 326 | 319 | 312 | 305 |
| | | 2 | 284 | 277 | 270 | 263 | 256 |
| Black Cottonwood | BC | 1 | 1 | 1 | 1 | 1 | 1 |
| Other Hardwood | OH | 1 | 182 | 175 | 168 | 161 | 154 |
| Douglas-fir Poles | DFL | 1 | 676 | 669 | 662 | 655 | 648 |
| Western Redcedar Poles | RCL | 1 | 1079 | 1072 | 1065 | 1058 | 1051 |
| Chipwood | CHW | 1 | 1 | 1 | 1 | 1 | 1 |
| RC Shake Blocks | RCS | 1 | 303 | 296 | 289 | 282 | 275 |
| RC Shingle Blocks | RCF | 1 | 121 | 114 | 107 | 100 | 93 |
| RC & Other Posts(5) | RCP | 1 | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| DF Christmas Trees(6) | DFX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Other Christmas Trees(6) | TFX | 1 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

(1)Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2)Includes Western Larch

(3)Includes Alaska-cedar

(4)Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir".

(5)Stumpage value per 8 lineal feet or portion thereof.

(6)Stumpage value per lineal foot.

TABLE 7 -- STUMPAGE VALUE TABLE

# STUMPAGE VALUE AREA 5

**July 1 through December 31, 2003**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale(1)

| Species Name | Species Code | Timber Quality Code Number | Hauling Distance Zone Number 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|
| Douglas-fir(2) | DF | 1 | $479 | $472 | $465 | $458 | $451 |
| | | 2 | 395 | 388 | 381 | 374 | 367 |
| | | 3 | 377 | 370 | 363 | 356 | 349 |
| | | 4 | 348 | 341 | 334 | 327 | 320 |
| Lodgepole Pine | LP | 1 | 160 | 153 | 146 | 139 | 132 |
| Ponderosa Pine | PP | 1 | 310 | 303 | 296 | 289 | 282 |
| | | 2 | 213 | 206 | 199 | 192 | 185 |
| Western Redcedar(3) | RC | 1 | 814 | 807 | 800 | 793 | 786 |
| Western Hemlock and Other Conifer(4) | WH | 1 | 330 | 323 | 316 | 309 | 302 |
| | | 2 | 210 | 203 | 196 | 189 | 182 |
| | | 3 | 210 | 203 | 196 | 189 | 182 |
| | | 4 | 210 | 203 | 196 | 189 | 182 |
| Red Alder | RA | 1 | 333 | 326 | 319 | 312 | 305 |
| | | 2 | 284 | 277 | 270 | 263 | 256 |
| Black Cottonwood | BC | 1 | 1 | 1 | 1 | 1 | 1 |
| Other Hardwood | OH | 1 | 182 | 175 | 168 | 161 | 154 |
| Douglas-fir Poles | DFL | 1 | 676 | 669 | 662 | 655 | 648 |
| Western Redcedar Poles | RCL | 1 | 1079 | 1072 | 1065 | 1058 | 1051 |
| Chipwood | CHW | 1 | 1 | 1 | 1 | 1 | 1 |
| RC Shake Blocks | RCS | 1 | 303 | 296 | 289 | 282 | 275 |
| RC Shingle Blocks | RCF | 1 | 121 | 114 | 107 | 100 | 93 |
| RC & Other Posts(5) | RCP | 1 | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| DF Christmas Trees(6) | DFX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Other Christmas Trees(6) | TFX | 1 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

(1)Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2)Includes Western Larch

(3)Includes Alaska-cedar

(4)Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir".

(5)Stumpage value per 8 lineal feet or portion thereof.

(6)Stumpage value per lineal foot.

**TABLE 8 -- STUMPAGE VALUE TABLE**

# STUMPAGE VALUE AREA 10

**July 1 through December 31, 2003**

**Stumpage Values per Thousand Board Feet Net Scribner Log Scale(1)**

| Species Name | Species Code | Timber Quality Code Number | Hauling Distance Zone Number 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|
| Douglas-fir(2) | DF | 1 | $370 | $363 | $356 | $349 | $342 |
| | | 2 | 366 | 359 | 352 | 345 | 338 |
| | | 3 | 363 | 356 | 349 | 342 | 335 |
| | | 4 | 352 | 345 | 338 | 331 | 324 |
| Lodgepole Pine | LP | 1 | 160 | 153 | 146 | 139 | 132 |
| Ponderosa Pine | PP | 1 | 310 | 303 | 296 | 289 | 282 |
| | | 2 | 213 | 206 | 199 | 192 | 185 |
| Western Redcedar(3) | RC | 1 | 800 | 793 | 786 | 779 | 772 |
| Western Hemlock and Other Conifer(4) | WH | 1 | 316 | 309 | 302 | 295 | 288 |
| | | 2 | 228 | 221 | 214 | 207 | 200 |
| | | 3 | 219 | 212 | 205 | 198 | 191 |
| | | 4 | 195 | 188 | 181 | 174 | 167 |
| Red Alder | RA | 1 | 319 | 312 | 305 | 298 | 291 |
| | | 2 | 270 | 263 | 256 | 249 | 242 |
| Black Cottonwood | BC | 1 | 1 | 1 | 1 | 1 | 1 |
| Other Hardwood | OH | 1 | 168 | 161 | 154 | 147 | 140 |
| Douglas-fir Poles | DFL | 1 | 662 | 655 | 648 | 641 | 634 |
| Western Redcedar Poles | RCL | 1 | 1065 | 1058 | 1051 | 1044 | 1037 |
| Chipwood | CHW | 1 | 1 | 1 | 1 | 1 | 1 |
| RC Shake Blocks | RCS | 1 | 303 | 296 | 289 | 282 | 275 |
| RC Shingle Blocks | RCF | 1 | 121 | 114 | 107 | 100 | 93 |
| RC & Other Posts(5) | RCP | 1 | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| DF Christmas Trees(6) | DFX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Other Christmas Trees(6) | TFX | 1 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

(1)Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

(2)Includes Western Larch

(3)Includes Alaska-cedar

(4)Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir".

(5)Stumpage value per 8 lineal feet or portion thereof.

(6)Stumpage value per lineal foot.

**WAC 458-40-680 Timber excise tax—Volume harvested—Approved scaling and grading methods—Sample scaling—Conversions.** (1) **Introduction.** The acceptable log scaling and grading standard for stumpage value areas 1, 2, 3, 4, 5, and 10 is the Scribner Decimal C log rule as described in the most current edition of the "Official Log Scaling and Grading Rules" developed and authored by the Northwest Log Rules Advisory Group.

The acceptable log scaling standard for stumpage value areas 6 and 7 is the Scribner Decimal C log rule described in the most current edition of the "National Forest Log Scaling Handbook" (FSH 2409.11) as published by the United States Forest Service. Lodgepole pine harvested in stumpage value areas 6, 7, or 10 must be scaled using a one inch taper allowance per log segment.

(2) **Special services scaling.** Special services scaling as described in the "Official Log Scaling and Grading Rules" developed and authored by the Northwest Log Rules Advisory Group may not be used for tax reporting purposes without prior written approval of the department of revenue.

(3) **Sample scaling.** Sample scaling may not be used for tax reporting purposes without prior written approval of the department of revenue. To be approved, sample scaling must be in accordance with the following guidelines:

(a) Sample selection, scaling, and grading must be conducted on a continuous basis as the unit is harvested.

(b) The sample must be taken in such a manner to assure random, unbiased sample selection in accordance with accepted statistical tests of sampling.

(c) The sample used to determine total volume, species, and quality of timber harvested for a given reporting period must have been taken during that period.

(d) Sample frequency must be large enough to meet board foot variation accuracy limits of plus or minus two and five-tenths percent standard error at the ninety-five percent confidence level.

(e) Harvesters must maintain sufficient supporting documentation to allow the department of revenue to verify source data, and test statistical reliability of sample scale systems.

(f) Exceptions: Sampling designs and accuracy standards other than those described herein may only be used with the prior written approval of the department of revenue.

(4) **Conversions to Scribner Decimal C Scale.** The following definitions, tables, and conversion factors must be used in determining taxable volume for timber harvested that was not originally scaled by the Scribner Decimal C Log Rule. Conversion methods other than those listed are not to be used for tax reporting purposes without prior written approval of the department of revenue. Harvesters who wish to use a method of conversion other than those listed below must obtain written approval from the department of revenue before harvesting.

(a) **Weight measurement.** If the original unit of measure was by weight, and the harvester has not applied for approval of sample scaling, the following tables must be used for converting to Scribner Decimal C. Harvesters must keep records to substantiate the species and quality codes reported. For tax reporting purposes, a ton equals 2,000 pounds.

| (Stumpage Value Areas 1, 2, 3, 4, 5, & 10)<br>BOARD FOOT WEIGHT SCALE FACTORS<br>(TONS/MBF) | |
|---|---|
| Species | |
| Douglas-fir[1] | 7.50 |
| Western Hemlock[2] | 8.25 |
| Western Redcedar[3] | 7.00 |
| Red Alder[4] | 7.75 |
| Chipwood | 9.00 |
| [1]Includes Douglas-fir, Western Larch, and Sitka Spruce.<br>[2]Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and other conifers not separately designated. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."<br>[3]Includes Alaska-cedar.<br>[4]Maple, Black Cottonwood and other hardwoods. | |

(b) **Cord measurement.** For the purposes of converting cords into Scribner volume:

(i) In Stumpage Value Areas 1, 2, 3, 4, 5, and 10 logs with an average scaling diameter of 8 inches and larger must be converted to Scribner volume using 400 board feet per cord. Logs having an average scaling diameter of less than 8 inches must be converted to Scribner volume using 330 board feet per cord.

(ii) In Stumpage Value Areas 6 and 7 logs with an average scaling diameter of 8 inches and larger must be converted to Scribner volume using 470 board feet per cord. Logs having an average scaling diameter of less than 8 inches must be converted to Scribner volume using 390 board feet per cord.

(iii) A cord of Western Redcedar shake or shingle blocks must be converted to Scribner volume using 600 board feet per cord.

(c) **Cants or lumber from portable mills.** To convert from lumber tally to Scribner volume:

(i) In Stumpage Value Areas 1, 2, 3, 4, 5, and 10, multiply the lumber tally for the individual species by 75%, and round to the nearest one thousand board feet (MBF); or

(ii) In Stumpage Value Areas 6 and 7, multiply the lumber tally for the individual species by 88%, and round to the nearest one thousand board feet (MBF).

(d) **Log scale conversion.** Timber harvested in stumpage value areas 1, 2, 3, 4, 5, and 10 and which has been scaled by methods and procedures published in the "National Forest Log Scaling Handbook" (FSH 2409.11) must have the volumes reported reduced by eighteen percent. Timber harvested in stumpage value areas 6 and 7 and which has been scaled by methods and procedures published in the "Official Log Scaling and Grading Rules" developed and authored by the Northwest log rules advisory group, must have the volumes reported increased by eighteen percent.

(e) **Timber pole and piling volume tables.** Harvesters of poles or piles in stumpage value areas 1, 2, 3, 4, 5, and 10 in need of the Scribner board foot volume for each pole or pile length and class: **CONTACT THE DEPARTMENT OF REVENUE, SPECIAL PROGRAMS DIVISION, FOREST TAX SECTION IN OLYMPIA, TOLL-FREE 1-800-548-8829.**