



FOREST EXCISE TAX RETURN

Public

Quarter	Year
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Show changes in address above.

IF NO HARVEST ACTIVITY this quarter, check this box, sign your name at bottom and return this summary page or call 1-800 547-9815 to report no activity.

IF NO FUTURE HARVEST will occur on any of the contract numbers shown below and tax has been paid, **CHECK THIS BOX TO CLOSE YOUR ACCOUNT.**

SUMMARY TOTAL FROM DETAIL PAGE(S)

Detail Page No.	County	Check to Delete Contract No * (✓)	Public Sale Contract Number and Name	Land Type	Check to Delete Sect. * (✓)	Sec.	TWP	Rge E or W	Stump-age Value Area	Haul Zone	✓ if No Harvest on This Section (✓)	Approved EARR Credit	Amount of EARR Credit	Total Taxable Stumpage Value

* See Reporting Instructions for Closure **TAX DUE BY:**

Signature

Please Print Name

Daytime Phone

Date

Email Address

AVOID PENALTIES
AFTER DUE DATE
ADD PENALTY
 See instructions on page 4.

Total All Summary Pages and Transfer to Summary Page 1.

Grand Total Taxable Stumpage Value	\$	
Tax Due = Grand Total Stumpage Value Times Current Rate = .05	\$	
	=	
		<i>(Do Not Round.)</i>
Less EARR Credit	\$	
	-	
Less Previous Credit	\$	
	-	
Penalty	\$	
	+	<i>(Do Not Round.)</i>
Total Amount Due	\$	

If tax due for the quarter is less than \$50.00, (after the EARR credit is applied) do not pay. However, the return must be completed and filed.

Make Check Payable To: Department of Revenue

PUBLIC TIMBER SALES

Detail Page Instructions

A separate Detail Page must be completed for each Public Sale Contract. Use the pre-printed Summary page for the information in block 1 through block 8. Your Tax Registration Account Number is the 9-digit number printed above your name on the front of the tax return. The first 3 digits are 800. **Note:** The Summary page may not list all of your current or working contracts. However, you must report all active contracts.

Block 9 - Enter sale name assigned by the selling agency.

Block 10 - Enter number of acres actually logged this quarter.

Block 11 – If the harvest is completed and taxes are paid, please mark “Yes”. If the harvest is not completed, please mark “No”.

Block 12 - Check to indicate whether the Contract/Permit is eligible for the EARR credit.

Block 13 - Volume harvested this quarter.

From the list below, enter the species code and volume harvested (rounded to nearest MBF) this quarter for each species:

Douglas Fir	DF	White Pine	WP
Western Hemlock (includes other conifer)	WH	Lodgepole Pine (also other pines)	LP
Ponderosa Pine	PP	Other Hardwoods	OH
Western Redcedar	RC	Chipwood	CHW
Red Alder	RA	Small Logs	SML

To convert tonnage to board feet, divide the tons by the following conversion factors:

SVA 1 through SVA 5 and SVA 10

Conifer - Chipwood (Pulp) Tons Divided by 9.0	=		MBF
Sawlog Tons Divided by 8.0	=		MBF
Hardwood Sawlog or Chipwood Tons Divided by 8.5	=		MBF

SVA 6 and SVA 7

Conifer Tons Divided by 6.5	=		MBF
TOTAL VOLUME			MBF

Round the board feet to the nearest thousand. (Example, if volume is 15,279 board feet, report as 15 or 15 MBF.)

Block 14 - Taxable Stumpage Value - For all timber sold by the government agencies by competitive bidding, the taxable stumpage value is the actual amount paid for stumpage in cash or other consideration. The information requested in Block 14 is available from the selling agency.

Forest Tax taxpayers are subject to the Business & Occupation (B&O) tax for extracting. A small harvester is allowed a \$100,000 deduction on the B&O tax and a Small Business Credit may apply. Contact us at 1-800-548-8829 with any questions.

Line A - Enter the sum of all timber charges (include cull charges and per acre material; do not include Access Road Revolving Fund or associated charges) for this quarter.

Line B - (DNR and all other non-Federal public timber sales.) If the selling agency appraises the value of the contract requirements for constructing roads and/or provides other consideration in lieu of cash, enter the appraised value. If the selling agency does not provide an appraisal, the taxable value shall be the actual costs incurred by the purchaser.

Include all considerations that have value lasting beyond the timber sale such as bridges, gates, cattleguards, trail construction, rock stock piling, roads, or similar improvements. All road construction or reconstruction costs are taxable, whether optional or required, unless the roads are temporary. A temporary road is one that is constructed or reconstructed and then abandoned under the same timber sale’s contract, provided the abandonment meets the DNR’s definition of road abandonment in WAC 222-24-052(3). Costs stemming from the abandonment of roads that existed before a timber sale are taxable.

Line C - Specified road costs apply only to USFS sales. The specified road costs will be determined after the USFS closes the sale. The value may be reported as a supplemental return for the quarter in which the final harvest was reported.

Line D - Quarterly escalation applies to USFS sales. Enter the adjustment to the timber charges as shown on the quarterly escalation statement.

Line E - (DNR scale sales) Enter the cash charges for hardwoods on the day of sale. The charges must be reported in the first quarterly return for that sale.

Line F - Enter any other adjustments that may be needed to correct the timber charges in line A. **Examples:** Deductions for falling, bucking, and hauling when decked log or contract log sales are purchased, or when additional timber is added to a sale. (Include an explanation of other adjustments on the lines provided at the bottom of the Detail page).

Line G - Taxable Stumpage Value. Enter the sum of line A through line F. Transfer the taxable value from line G to the Summary page. Enter the taxable value in the column opposite the correct Section, Township and Range from which harvest occurred.

Line H – EARR Credit. If the EARR credit is allowed for this public sale contract, multiply the total taxable stumpage value (block G) by 0.8% (.008). This is the amount of your EARR credit. Transfer the amount of credit on line H to the *Amount of EARR Credit* column on the Summary page in the row that corresponds to this contract number.

HARVEST FROM PUBLIC LAND

Quarter	Year
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Detail Page _____

- **Attach a separate detail page for each contract number. Additional Detail pages can be downloaded at: <http://dor.wa.gov>.**
- This Detail page may be used for U.S. Forest Service (USFS), State Department of Natural Resources (DNR) or any other public timber sale. Please read the instructions carefully. Reporting procedures vary depending on who the seller is.
- Non-competitive sales must be reported using Private Detail pages and the Stumpage Value Tables. However, the pre-printed Public Summary pages must be attached.

FOREST EXCISE TAX RETURN DETAIL

1. Timber Owner (Timber Sale Purchaser)		2. Landowner <input type="checkbox"/> Forest Service <input type="checkbox"/> Other Federal <input type="checkbox"/> DNR <input type="checkbox"/> Other Public _____			3. Tax Registration Account Number		
4. County Name/Number	5. Public Sale Contract Number	5a. Land Type	6. Sec.	TWP	Rge <input type="checkbox"/> East <input type="checkbox"/> West	7. Stumpage Value Area	8. Haul Zone
9. Public Sale Name	10. Number Of Acres Logged This Quarter	11. Is harvest completed for this sale (with deposit reported)? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If Yes, Check Delete Sect. on Summary Page.</i>			12. Has DNR approved the EARR Credit for this Contract/Permit? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If Yes, see block H, below.</i>		

13.	Species Code (from page 2)	Volume Harvested *
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
TOTAL		

14. Total Taxable Stumpage Value

A. Total Timber Charges (This Quarter)	\$
B. Permanent (taxable) Road Costs (DNR) and other considerations	\$
C. Specified Road Costs (USFS)	\$
D. Quarterly Escalation (USFS)	\$
E. Cash Hardwoods (DNR Scale Sales)	\$
F. Other Adjustments **	\$
G. Total Taxable Stumpage Value	\$
H. EARR Credit - If you checked Yes in block 12, multiply <i>Total Taxable Stumpage Value</i> (block G) by .8% (.008). This is the amount of your EARR credit for harvest.	\$

(Transfer totals from lines G and H to Summary page)

Type of Contract: Cash Scale
 Installment Decked Logs

** Explanation of Other Adjustments (Block 14, Line F) _____

FOREST EXCISE TAX RETURN

Instructions

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 are on the reverse side of the Detail page.

Errors and Omissions - If there are errors or omissions in the pre-printed information on the Summary page, line out the errors. Enter omitted permit or contract numbers and their legal description.

Sections With No Harvest - A column indicating (✓) **No Harvest** is on the Summary page. Check this column if no harvest occurred on a specific section.

Closing Your Contract Number/Permit - Two columns indicating “check to delete (✓)” are on the Summary page.

- **Delete Section** - Only check if the specific section should be deleted.
- **Delete Public Sale Contract Number** - Check only if all sections for this specific contract number are to be deleted. **CAUTION:** A deleted contract number indicates that harvest is **totally completed** for all sections under the contract.

Enhanced Aquatic Resource Requirements (EARR) Credit - Taxpayers are allowed a credit for timber harvested under a Department of Natural Resources (DNR) approved permit subject to enhanced aquatic resource requirements. Look for the “Yes” in the approved EARR credit column on the Summary page of your tax return to determine if the DNR has approved your permit for this credit.

Penalty - Penalty is computed as follows: Tax Due minus any credits, 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. 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.

COMPUTATION:

- **Grand Total Taxable Stumpage Value** - Add the Total Taxable Stumpage Value column. Enter the amount in the Grand Total Taxable Stumpage Value block at the bottom of the Summary page.
- **Tax Due** - Multiply the Grand Total Taxable Stumpage Value amount by the current rate and enter the tax due in this block. Please do not round the tax due to the nearest dollar. If the tax due minus EARR credit is less than \$50.00, do not pay. However, the return must be completed and mailed.
- **Previous Credit** - When applying credits, attach a copy of the credit notes to your tax return.
- **EARR Credit** – Add all EARR credit amounts in the Amount of EARR Credit column on the Summary page. Enter this amount in the Less EARR Credit box at the bottom right side.
- **Total Amount Due** - Tax due minus credits, plus penalty equals Total Amount Due. Please do not round Total Amount Due 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 number and the area code. Enter the date. Enter your Email address.