



Washington State
 Department of Revenue
 Forest Tax Program
 PO Box 47472
 Olympia WA 98504-7472
 1-800-548-8829

Damaged Timber Adjustment Application

Application must be approved prior to harvesting

PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING

1. Timber Taxpayer's Name: _____

2. Tax Reporting Account No.: _____ 3. County: _____

4. Permit No.: _____ 5. Harvest Unit No.: _____

6. Legal Description of Damaged Timber Area(s):

Sec **Twn** **Rge**

7. Estimated Acres of Affected Area(s): _____ 8. Starting & Ending Date(s) of Harvesting: _____

9. Estimate of the Total Damaged Timber Volumes:

Species **Volume (MBF)** **Species** **Volume (MBF)**

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

10. Briefly describe the nature and extent of damage to the timber (see WAC 458-40-660(4)).

11. List each estimated additional harvesting cost to be incurred.

12. List any marketability loss which cannot be accounted for in the Department scaling rules.

Taxpayer's Signature _____

Date _____

Instructions for Completing Damaged Timber Application

WAC 458-40-660(4)

- Item 6.** Describe the property with damaged timber by Section, Township and Range, and subdivision to the nearest forty acres. The application must be accompanied by a map for **each harvest unit**.
- Item 7.** Estimate the total acreage for the damaged area.
- Item 9.** Estimate the volumes by species with the best information available. Chipwood volumes (CHW) are not adjusted and should be excluded. The actual volumes adjusted will be determined by scaling when the timber is harvested.
- Item 10.** The timber must be damaged and the damage needs to cause the loss of stumpage value to qualify for adjustment. Extra harvesting costs or loss of market value will be considered for adjustment. Normal scaling deductions for defect are not taxed and therefore do not qualify for adjustment.
- Item 11.** Provide a list of each estimated additional cost per thousand board foot (\$/mbf) to be incurred resulting from the removal of the damaged timber (for example, \$15/mbf additional for bucking, \$5/mbf additional for sorting, etc.) The additional costs should be an average for all species harvested.
- Item 12.** Adjustment for loss of market value requires documentation upon completion of the harvest.

▶ This application and the final adjustment amount must be approved by the Department of Revenue before harvest begins.

Please mail completed form to:

Department of Revenue
Forest Tax Program
Attn: Operations Manager
PO Box 47472
Olympia WA 98504-7472

Or contact us at 1-800-548-8829 for further information.

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