



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):

| <u>Sec</u> | <u>Tw</u> | <u>Rge</u> |
|------------|-----------|------------|
| _____      | _____     | _____      |
| _____      | _____     | _____      |
| _____      | _____     | _____      |

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

9. Estimate of the Total Damaged Timber Volumes:

| <u>Species</u> | <u>Volume (MBF)</u> | <u>Species</u> | <u>Volume (MBF)</u> |
|----------------|---------------------|----------------|---------------------|
| _____          | _____               | _____          | _____               |
| _____          | _____               | _____          | _____               |
| _____          | _____               | _____          | _____               |

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.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.