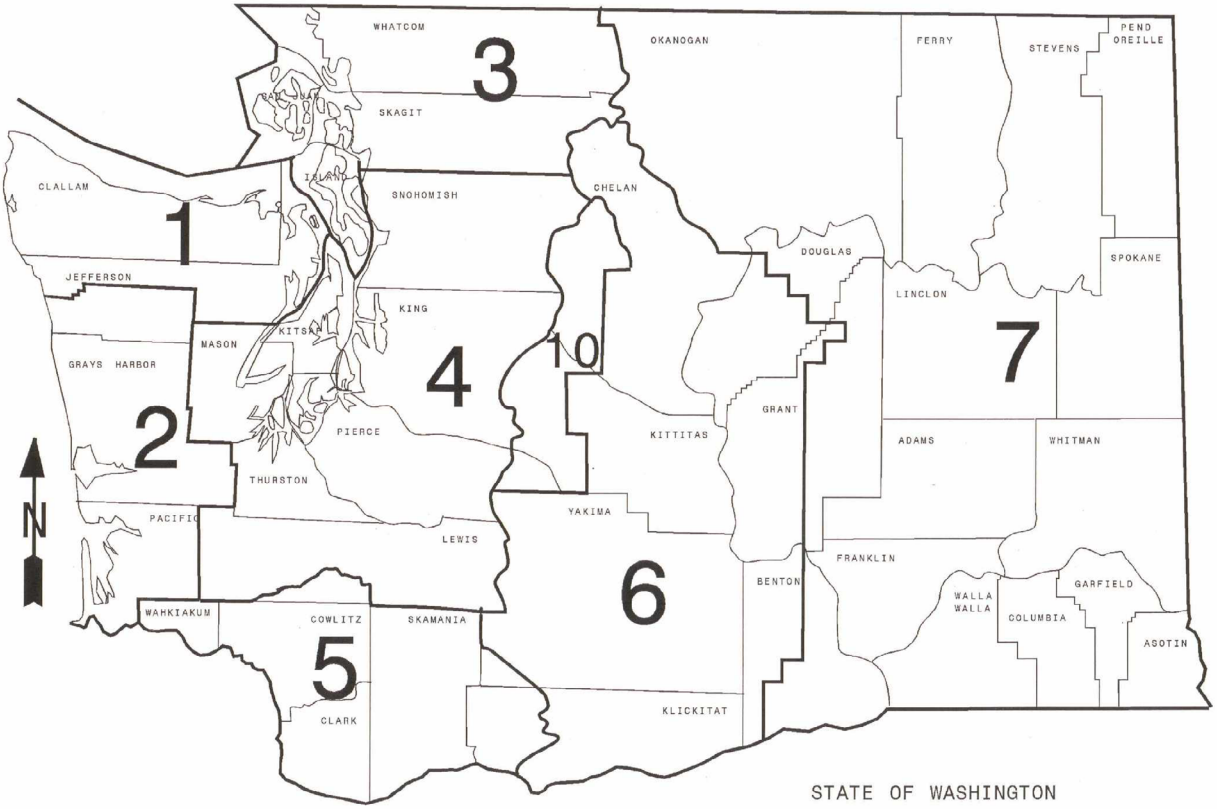
# TAX REPORTING INSTRUCTIONS
AND
# STUMPAGE VALUE DETERMINATION TABLES

## July 1 through December 31, 2005

# STUMPAGE VALUE AREAS 6 & 7




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 PROGRAM, PO BOX 47472, OLYMPIA, WA 98504-7472, TOLL-FREE 1-800-548-8829 or visit our Web site at: http://dor.wa.gov/

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

# FOREST EXCISE TAX RETURN INSTRUCTIONS

## Stumpage Valuation Areas (SVA) 6 and 7

*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.*

**COMPUTER GENERATED RETURNS – DETAIL**
If you choose to use a personal computer and computer generated detail pages for reporting your tax, please contact the Department for prior approval of your detail page format. Some requirements are necessary for processing by the Department. However, it is important that you continue to use the Department's pre-printed summary pages.

**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.

**NO ACTIVITY REPORTING**
There are three options for reporting No Harvest Activity to avoid delinquency.

**Tax Return**: Check the box on the front of the return indicating "No Harvest Activity" and return it in the envelope provided.

**Phone:** Call our office at 1-800-548-8829, Monday through Friday 8am to 5pm (excluding Holidays), OR call our automated tele-file line at 1-800-547-9815. You may access the automated system seven days a week, 24 hours a day from Washington, Oregon, or Idaho.

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

**Enhanced Aquatic Resource Requirement (EARR) Credit**
Taxpayers are allowed a credit on their Forest Excise Tax for timber harvested under a Department of Natural Resources (DNR) approved harvest permit subject to enhanced aquatic resources requirements. Look for "yes" in the Approved EARR Credit column on the Summary page of your tax return to determine if the DNR has approved your permits for this 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 minus the EARR credit is less than $50.00, do not pay. However, the return must be completed and mailed.

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

**Previous Credit.** When applying credits, attach a copy of the credit notes to your tax return.

**Penalty is computed as follows:** Tax Due minus any credits (EARR 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 (EARR 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 number, including area code. 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 harvest permit, 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. Timber Owner.** Enter the name of the timber owner.

**BLOCK 2. Landowner.** Enter landowner's name if different from timber owner.

**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), Small Logs (SML), Western Redcedar Shakes (RCS), Western Redcedar Flatsaw (RCF), Lodgepole Pine Posts (LPP), Douglas-fir Christmas Trees (DFX), or Pine Christmas Trees (PX).

The harvest adjustment schedule for SVAs 6 and 7 is listed in the following pages.

**A. Harvest Volume Per Acre.** Determine the average volume per acre harvested (excluding Chipwood and Small Logs) 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 classes 1 through 3 are determined by the majority condition for the harvest unit. A separate Detail Page must be completed for each harvest unit.

Logging condition class 4 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. Not Applicable for SVAs 6 and 7.**

**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 6 and 7**
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 "Eastside Log Scaling Handbook" as published by the Northwest Log Rules Advisory Group.

**Important Points:**
The maximum scaling length is twenty feet and a maximum trim allowance is six inches for logs eight to twenty feet in length.

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 permit eligible for the EARR Credit?** Look on the Summary Page to determine whether this permit is eligible for the EARR Credit and check the appropriate box.

**BLOCK 16. Taxable Stumpage Value Calculation.** The Timber Quality Code Table and the Stumpage Value Table 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; Ponderosa Pine - PP; Lodgepole Pine and Other Posts - LPP).

**If you harvest other conifer species that are not listed in the Stumpage Value Tables, report them as WH (True Firs and Spruce).**

**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. For Ponderosa Pine, the quality codes are determined by the number of sawable sixteen-foot logs per thousand board feet (MBF) net Scribner Decimal C log scale. This computation is made by the following three-step procedure:

**Step 1.** The total number of sawable sixteen-foot logs which could be recovered is determined by dividing the sum total length of all sawable logs by the number sixteen.

**Step 2.** The average net volume per sixteen-foot log is determined by dividing the total volume harvested (net log scale) by the total number of sixteen-foot logs as determined in Step 1.

**Step 3.** The total number of logs per thousand board feet (MBF) is determined by dividing one thousand by the average net volume as determined in Step 2. Refer to the "Timber Quality Code" tables and select the correct code.

**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 and Small Logs are 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 and Small Log 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 Stumpage Value Tables. **Small log (SML) value applies only in SVA-6 and SVA-7.**

**COLUMN C. Tons Harvested.** Enter the total Chipwood and Small Logs 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 approved Chipwood destinations listed below <u>OR</u> 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)
Columbia Fiber (Kalama)
Edman Company (Tacoma)
Evergreen Fiber [a.k.a. Port Townsend Paper] (Port Angeles)
Granger Company (Clarkston)
Local Manufacturing (Aberdeen)
North Mason Fiber (Belfair)
NW Fiber LLC (Morton)
Northwest Forest Fiber (Birdsview)
Oakville Forest Products (Oakville)
Olympic Fiber (Aberdeen)
Pacific Fiber (Longview)
Ponderay Valley Fiber (Usk)
SDS Lumber Co. (Bingen)
Shearer Brothers Chip (Belfair or Shelton)
Silva Resources (Clarkston)
Vaagen Brothers Lumber Co. (Colville)
Warrenton Fiber or Nygards (Warrenton, OR)
Willis Enterprises (Hoquiam)
Willis Enterprises (Shelton)
Willis Enterprises (Port Gamble)
Willis Enterprises (Chehalis)
Willis Enterprises (Everett)

**Small logs** are conifer logs generally measuring seven inches or less in scaling diameter, delivered to and purchased by weight measure at the following approved destinations:

Longview Fibre Co. (Winton)
Ponderay Forest Products (Usk)
SDS Lumber Co. (Bingen)
Vaagen Brothers Lumber Co. (Colville)
Yakama Forest Products (White Swan)
Zosel Lumber Co. (Oroville)

**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 permit.

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

**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 6 and 7 | | |
|---|---|---|
| Species | Quality Code Number | Log grade specifications |
| 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. |
| All conifers other than Ponderosa Pine | 1 | All log sizes. |
| Hardwoods | 1 | Sawlogs only. |
| Small logs | 1 | All conifer logs that comply with the definition of small logs in WAC 458-40-610. |
| 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. |

| TABLE 2--Harvest Adjustment Table<br>Stumpage Value Areas 6 and 7 | | |
|---|---|---|
| Type of Adjustment | Definition | Dollar Adjustment Per Thousand Board Feet Net Scribner Scale |
| I. Volume per acre | | |
| Class 1 | Harvest of more than 8 thousand board feet per acre. | $0.00 |
| Class 2 | Harvest of 3 thousand board feet to 8 thousand board feet per acre. | -$7.00 |
| Class 3 | Harvest of less than 3 thousand board feet per acre. | -$10.00 |
| II. Logging conditions | | |
| Class 1 | The majority of the harvest unit has less than 40% slope. No significant rock outcrops or swamp barriers. | $0.00 |
| Class 2 | The majority of the harvest unit has slopes between 40% and 60%. Some rock outcrops or swamp barriers. | -$20.00 |
| Class 3 | The majority of the harvest unit has rough, broken ground with slopes over 60%. Numerous rock outcrops and bluffs. | -$30.00 |
| Class 4 | Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products. | -$145.00 |
| Note: A Class 2 adjustment may be used for slopes less than 40% when cable logging is required by a duly promulgated forest practice regulation. Written documentation of this requirement must be provided by the taxpayer to the department of revenue. | | |
| III. Remote island adjustment: | | |
| | For timber harvested from a remote island | -$50.00 |

STUMPAGE VALUE TABLE

# STUMPAGE VALUE AREA 6

**July 1 through December 31, 2005**

**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 | $302 | $295 | $288 | $281 | $274 |
| Lodgepole Pine | LP | 1 | 227 | 220 | 213 | 206 | 199 |
| Ponderosa Pine | PP | 1 | 261 | 254 | 247 | 240 | 233 |
| | | 2 | 195 | 188 | 181 | 174 | 167 |
| Western Redcedar(3) | RC | 1 | 520 | 513 | 506 | 499 | 492 |
| True Firs and Spruce(4) | WH | 1 | 211 | 204 | 197 | 190 | 183 |
| Western White Pine | WP | 1 | 327 | 320 | 313 | 306 | 299 |
| Hardwoods | OH | 1 | 50 | 43 | 36 | 29 | 22 |
| Western Redcedar Poles | RCL | 1 | 520 | 513 | 506 | 499 | 492 |
| Small Logs(5) | SML | 1 | 30 | 29 | 28 | 27 | 26 |
| Chipwood(5) | CHW | 1 | 1 | 1 | 1 | 1 | 1 |
| RC Shake & Shingle Blocks | RCF | 1 | 92 | 85 | 78 | 71 | 64 |
| LP & Other Posts(6) | LPP | 1 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Pine Christmas Trees(7) | PX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Other Christmas Trees(8) | DFX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |

**(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 ton.**

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

**(7)Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.**

**(8)Stumpage value per lineal foot.**

**STUMPAGE VALUE TABLE**

## STUMPAGE VALUE AREA 7

**July 1 through December 31, 2005**

**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 | $356 | $349 | $342 | $335 | $328 |
| Lodgepole Pine | LP | 1 | 245 | 238 | 231 | 224 | 217 |
| Ponderosa Pine | PP | 1 | 259 | 252 | 245 | 238 | 231 |
| | | 2 | 197 | 190 | 183 | 176 | 169 |
| Western Redcedar(3) | RC | 1 | 520 | 513 | 506 | 499 | 492 |
| True Firs and Spruce(4) | WH | 1 | 263 | 256 | 249 | 242 | 235 |
| Western White Pine | WP | 1 | 327 | 320 | 313 | 306 | 299 |
| Hardwoods | OH | 1 | 50 | 43 | 36 | 29 | 22 |
| Western Redcedar Poles | RCL | 1 | 520 | 513 | 506 | 499 | 492 |
| Small Logs(5) | SML | 1 | 26 | 25 | 24 | 23 | 22 |
| Chipwood(5) | CHW | 1 | 1 | 1 | 1 | 1 | 1 |
| RC Shake & Shingle Blocks | RCF | 1 | 92 | 85 | 78 | 71 | 64 |
| LP & Other Posts(6) | LPP | 1 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Pine Christmas Trees(7) | PX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Other Christmas Trees(8) | DFX | 1 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |

(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 ton.

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

(7)Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.

(8)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 "Eastside Log Scaling Handbook" as published by the Northwest Log Rules Advisory Group, except that timber harvested in stumpage value areas 6 and 7 must be scaled using the current regional taper rules at the point of origin.

(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, or a purchaser with an approved sample scaling method, 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. Purchasers may obtain written approval of a sample scaling method from the department of revenue. The department will maintain a list of purchasers with an approved sample scaling method. A harvester may obtain this list and a summary of the approved method for specific purchasers from the department of revenue. If a harvester has not obtained approval of a sample scaling method before harvesting, the harvester may use a purchaser's approved sample scaling method. If the harvester, or purchaser, fails to use an approved sample scaling method or other method of conversion approved by these rules to set the purchase price, the department will establish its own method, as the circumstances require, to determine a reasonable estimate of the volume of timber sold.

(a) **Weight measurement.** If the sole unit of measure used to set the purchase price for logs from harvest units that meet the definition of the lowest quality code for each species was weight, and the harvester does not use an approved method of sample scaling to determine volume for the stumpage value tables, the following tables must be used for converting to Scribner Decimal C. If weight is the sole measure used for a harvest unit with quality codes other than the lowest, the department will establish its own method, as the circumstances require, to determine a reasonable estimate of the volume of timber sold. 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 6 & 7)<br>BOARD FOOT WEIGHT SCALE FACTORS<br>(TONS/MBF) | | |
|---|---|---|
| | Quality code | |
| Species | 1 | 2 |
| Ponderosa Pine | NA | 6.50 |
| Douglas-fir[1] | 5.50 | |
| Lodgepole Pine | 6.00 | |
| Western Hemlock[2] | 5.50 | |
| Englemann Spruce | 4.50 | |
| Western Redcedar[3] | 4.50 | |
| Chipwood | 9.00 | |
| Small Logs | 6.50 | |

[1]Includes Western Larch.
[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."
[3]Includes Alaska-cedar.

(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 "Eastside Log Scaling Handbook" 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 6 & 7 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 PROGRAM TOLL-FREE: 1-800-548-8829.**

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.