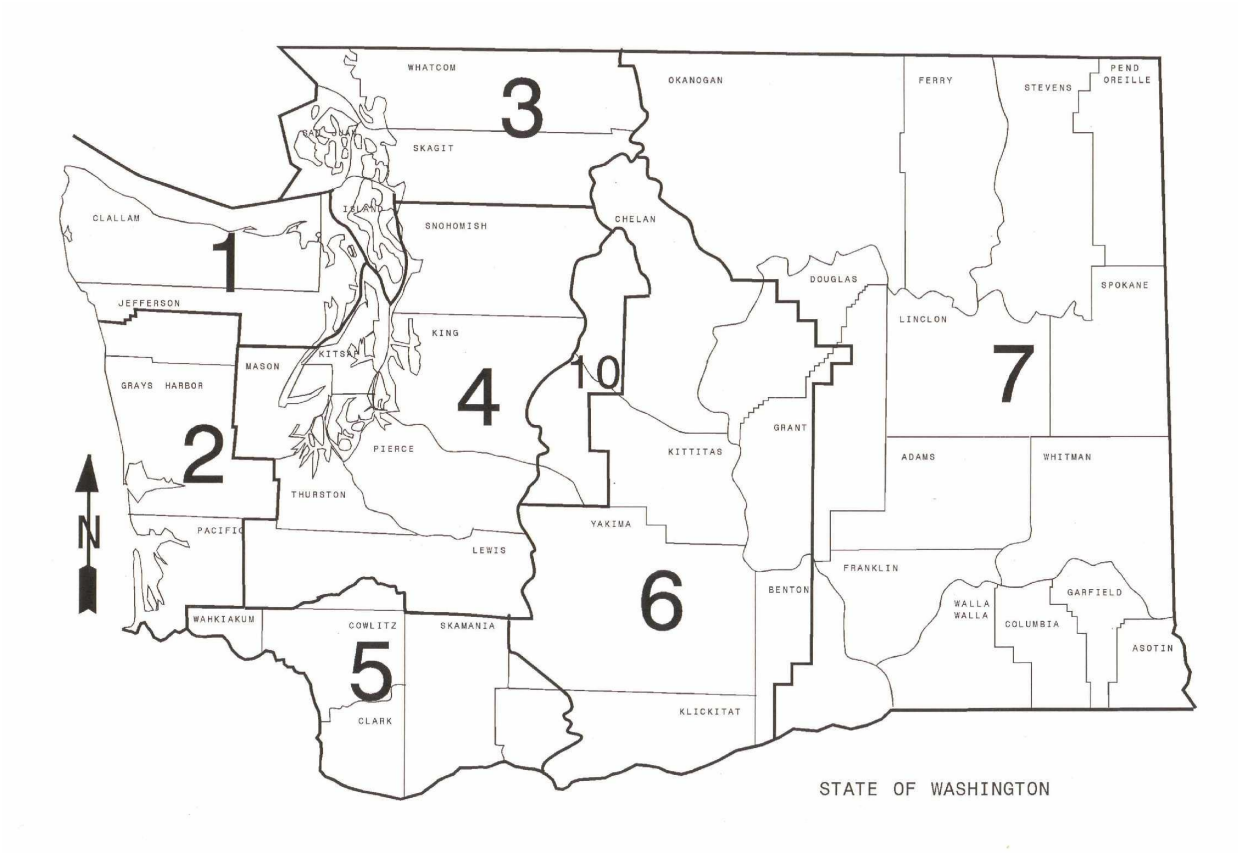
TAX REPORTING INSTRUCTIONS
AND
STUMPAGE VALUE DETERMINATION TABLES

July 1 through December 31, 2008

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

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

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.

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 automated tele-file line at 1-800-547-9815, or call our office at 1-800-548-8829, Monday through Friday 8am to 5pm (excluding Holidays). 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 number 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 harvesting 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 permit 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 and email address if available. 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 the 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 cutting begins, having the same stumpage value area, haul zone, harvest adjustments and adjustment class.

If not otherwise defined by the harvester before harvest, **the harvest unit may be a Department of Natural Resources Forest Practices Application**, or harvesting permit from a different public agency, or a public timber sale contract. A harvest unit may include more than one section, but may not overlap a county boundary.

Assign a separate number for each harvest unit. The number must remain the same until harvest completion. A separate set of records must be maintained for each harvest unit.

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 adjustments are allowed for Chipwood (CHW), Western Redcedar Shakes & Shingle Blocks (RCS), 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.** The harvest volume per acre class is determined by the **total harvest unit volume** (excluding Chipwood and Small Logs) **divided by the total harvest unit acreage**. If the harvest unit is not finished within the reporting quarter, the average volume per acre class shall be estimated. If the actual volume per acre adjustment class for the entire harvest unit is not **the same as reported for previous quarters**, then the previous quarters must be amended to reflect the actual volume per acre class. 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 10 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 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 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; Redcedar 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 Redcedar Shake & Shingle Blocks, Christmas trees, posts, and Chipwood must be reported in Scribner Decimal C log scale. Redcedar Shake & Shingle Blocks are reported in cords. 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. Commercially traded firewood is considered scaled utility log grade. 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 approved Chipwood destinations listed below for the purpose of being chipped, 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)
Columbia Fiber (Kalama)
Edman Company (Tacoma)
Evergreen Fiber [a.k.a. Port Townsend Paper] (Port Angeles)
Granger Company (Clarkston)
Local Manufacturing (Aberdeen)
NW Fiber LLC (Morton)
Northwest Forest Fiber (Birdsview)
Olympic Fiber (Aberdeen)
Pacific Fiber (Longview)
SDS Lumber Co. (Bingen)
Shearer Brothers Chip (Belfair or Shelton)
Silva Resources (Clarkston)
Vaagen Brothers Lumber Co. (Colville)
Vaagen Brothers Lumber Co. (Usk)
Warrenton Fiber or Nygards (Warrenton, OR)
Willis Enterprises (Belfair)
Willis Enterprises (Cle Elum/Bullfrog)
Willis Enterprises (Everett)
Willis Enterprises (Hoquiam)
Willis Enterprises (Oakville)
Willis Enterprises (Shelton)
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 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 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.	-$50.00
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	-$100.00

STUMPAGE VALUE TABLE

STUMPAGE VALUE AREA 1

July 1 through December 31, 2008

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	$504	$497	$490	$483	$476
		2	330	323	316	309	302
		3	330	323	316	309	302
		4	316	309	302	295	288
Western Redcedar(2)	RC	1	676	669	662	655	648
Western Hemlock and Other Conifer(3)	WH	1	265	258	251	244	237
		2	265	258	251	244	237
		3	265	258	251	244	237
		4	265	258	251	244	237
Red Alder	RA	1	706	699	692	685	678
		2	637	630	623	616	609
Black Cottonwood	BC	1	29	22	15	8	1
Other Hardwood	OH	1	174	167	160	153	146
Douglas-fir Poles & Piles	DFL	1	698	691	684	677	670
Western Redcedar Poles	RCL	1	1353	1346	1339	1332	1325
Chipwood (4)	CHW	1	8	7	6	5	4
RC Shake&Shingle Blocks(5)	RCS	1	279	272	265	258	251
RC & Other Posts(6)	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees(7)	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees(7)	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 all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed on this page.

(4)Stumpage value per ton.

(5)Stumpage value per cord.

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

(7)Stumpage value per lineal foot.

STUMPAGE VALUE TABLE

STUMPAGE VALUE AREA 2

July 1 through December 31, 2008

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	$568	$561	$554	$547	$540
		2	383	376	369	362	355
		3	374	367	360	353	346
		4	285	278	271	264	257
Western Redcedar(2)	RC	1	676	669	662	655	648
Western Hemlock and Other Conifer(3)	WH	1	311	304	297	290	283
		2	311	304	297	290	283
		3	286	279	272	265	258
		4	286	279	272	265	258
Red Alder	RA	1	706	699	692	685	678
		2	637	630	623	616	609
Black Cottonwood	BC	1	29	22	15	8	1
Other Hardwood	OH	1	174	167	160	153	146
Douglas-fir Poles & Piles	DFL	1	698	691	684	677	670
Western Redcedar Poles	RCL	1	1353	1346	1339	1332	1325
Chipwood (4)	CHW	1	12	11	10	9	8
RC Shake&Shingle Blocks(5)	RCS	1	279	272	265	258	251
RC & Other Posts(6)	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees(7)	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees(7)	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 all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed on this page.

(4)Stumpage value per ton.

(5)Stumpage value per cord.

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

(7)Stumpage value per lineal foot.

STUMPAGE VALUE TABLE

STUMPAGE VALUE AREA 3

July 1 through December 31, 2008

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	$528	$521	$514	$507	$500
		2	418	411	404	397	390
		3	418	411	404	397	390
		4	294	287	280	273	266
Western Redcedar(3)	RC	1	676	669	662	655	648
Western Hemlock and Other Conifer(4)	WH	1	291	284	277	270	263
		2	291	284	277	270	263
		3	277	270	263	256	249
		4	277	270	263	256	249
Red Alder	RA	1	706	699	692	685	678
		2	637	630	623	616	609
Black Cottonwood	BC	1	29	22	15	8	1
Other Hardwood	OH	1	174	167	160	153	146
Douglas-fir Poles & Piles	DFL	1	698	691	684	677	670
Western Redcedar Poles	RCL	1	1353	1346	1339	1332	1325
Chipwood (5)	CHW	1	12	11	10	9	8
RC Shake&Shingle Blocks(6)	RCS	1	279	272	265	258	251
RC & Other Posts(7)	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees(8)	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees(8)	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 all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed on this page.

(5)Stumpage value per ton.

(6)Stumpage value per cord.

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

(8)Stumpage value per lineal foot.

STUMPAGE VALUE TABLE

STUMPAGE VALUE AREA 4

July 1 through December 31, 2008

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	$450	$443	$436	$429	$422
		2	423	416	409	402	395
		3	423	416	409	402	395
		4	295	288	281	274	267
Lodgepole Pine	LP	1	172	165	158	151	144
Ponderosa Pine	PP	1	177	170	163	156	149
		2	121	114	107	100	93
Western Redcedar(3)	RC	1	676	669	662	655	648
Western Hemlock and Other Conifer(4)	WH	1	299	292	285	278	271
		2	299	292	285	278	271
		3	299	292	285	278	271
		4	299	292	285	278	271
Red Alder	RA	1	706	699	692	685	678
		2	637	630	623	616	609
Black Cottonwood	BC	1	29	22	15	8	1
Other Hardwood	OH	1	174	167	160	153	146
Douglas-fir Poles & Piles	DFL	1	698	691	684	677	670
Western Redcedar Poles	RCL	1	1353	1346	1339	1332	1325
Chipwood (5)	CHW	1	12	11	10	9	8
RC Shake&Shingle Blocks(6)	RCS	1	279	272	265	258	251
RC & Other Posts(7)	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees(8)	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees(8)	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 all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.

(5)Stumpage value per ton.

(6)Stumpage value per cord.

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

(8)Stumpage value per lineal foot.

STUMPAGE VALUE TABLE

STUMPAGE VALUE AREA 5

July 1 through December 31, 2008

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	$668	$661	$654	$647	$640
		2	384	377	370	363	356
		3	383	376	369	362	355
		4	294	287	280	273	266
Lodgepole Pine	LP	1	172	165	158	151	144
Ponderosa Pine	PP	1	177	170	163	156	149
		2	121	114	107	100	93
Western Redcedar(3)	RC	1	676	669	662	655	648
Western Hemlock and Other Conifer(4)	WH	1	286	279	272	265	258
		2	286	279	272	265	258
		3	268	261	254	247	240
		4	268	261	254	247	240
Red Alder	RA	1	706	699	692	685	678
		2	637	630	623	616	609
Black Cottonwood	BC	1	29	22	15	8	1
Other Hardwood	OH	1	174	167	160	153	146
Douglas-fir Poles & Piles	DFL	1	698	691	684	677	670
Western Redcedar Poles	RCL	1	1353	1346	1339	1332	1325
Chipwood (5)	CHW	1	12	11	10	9	8
RC Shake&Shingle Blocks(6)	RCS	1	279	272	265	258	251
RC & Other Posts(7)	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees(8)	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees(8)	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 all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.

(5)Stumpage value per ton.

(6)Stumpage value per cord.

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

(8)Stumpage value per lineal foot.

STUMPAGE VALUE TABLE

STUMPAGE VALUE AREA 10

July 1 through December 31, 2008

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	$436	$429	$422	$415	$408
		2	409	402	395	388	381
		3	409	402	395	388	381
		4	281	274	267	260	253
Lodgepole Pine	LP	1	172	165	158	151	144
Ponderosa Pine	PP	1	177	170	163	156	149
		2	121	114	107	100	93
Western Redcedar(3)	RC	1	662	655	648	641	634
Western Hemlock and Other Conifer(4)	WH	1	285	278	271	264	257
		2	285	278	271	264	257
		3	285	278	271	264	257
		4	285	278	271	264	257
Red Alder	RA	1	692	685	678	671	664
		2	623	616	609	602	595
Black Cottonwood	BC	1	15	8	1	1	1
Other Hardwood	OH	1	160	153	146	139	132
Douglas-fir Poles & Piles	DFL	1	684	677	670	663	656
Western Redcedar Poles	RCL	1	1339	1332	1325	1318	1311
Chipwood (5)	CHW	1	12	11	10	9	8
RC Shake&Shingle Blocks(6)	RCS	1	279	272	265	258	251
RC & Other Posts(7)	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees(8)	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees(8)	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 all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.

(5)Stumpage value per ton.

(6)Stumpage value per cord.

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

(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 1, 2, 3, 4, 5, & 10) BOARD FOOT WEIGHT SCALE FACTORS (TONS/MBF)				
Species	Quality code			
	1	2	3	4
Douglas-fir[1]	NA	NA	NA	7.50
Western Hemlock[2]	NA	NA	NA	8.25
Western Redcedar[3]	7.00			
Red Alder[4]	NA	7.8		
Chipwood	9.00			

[1]Includes Douglas-fir, Western Larch, and Sitka Spruce.
[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.
[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.

(iv) Firewood must be converted at a rate of 3 tons 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 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 PROGRAM TOLL-FREE 1-800-548-8829.**

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