



Washington State
 Department of Revenue
 Forest Tax Program
 PO Box 47472
 Olympia WA 98504-7472
 360-534-1324

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.: _____

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)

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.

Name of taxpayer _____

Address _____

Email _____

Phone number _____

Instructions for Completing Damaged Timber Application

WAC 458-40-660(4)

Only timber that has been damaged due to sudden and unforeseen cause may qualify.

(a) Sudden and unforeseen causes of damage that qualify for consideration of an adjustment include:

(i) Causes listed in RCW 84.33.091; fire, blow down, ice storm, flood.

(ii) Others not listed; volcanic activity, earthquake.

(b) Causes that do not qualify for adjustment include:

(i) Animal damage, root rot, mistletoe, prior logging, insect damage, normal decay from fungi, and pathogen cause diseases; and

(ii) Any damage that can be accounted for in the accepted normal scaling rules through volume or grade reductions.

(c) The department of revenue will not grant adjustments for applications involving timber that has already been harvested but will consider any remaining undisturbed damaged timber scheduled for removal if it is properly identified.

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 360-534-1324 for further information.

For tax assistance or to request this document in an alternate format, please call 360-534-1324. Teletype (TTY) users may use the Washington Relay Service by calling 711.