TIPS FOR COMPLETING YOUR FOREST EXCISE TAX RETURN

These tips are intended to supplement, not replace the report instructions. Please read the complete instructions when filling out your return.

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

FOREST EXCISE TAX RETURN
Small Harvester Detail

Quarter	Year

Detail Page _____ of _____

- Limited to Harvesters of an amount not exceeding two million board feet in a calendar year of combined private and public harvest.
- Harvest of Christmas Trees must be reported on standard detail page. (*Provided on request*)
- Attach a separate detail page for each DNR application (permit) number and/or legal description.

HARVEST FROM PRIVATE LAND

1. Harvester's Name (Timber Owner)	2. Landowner Name	3. Tax Reporting Account Number

4. County Name/Number	5. DNR Forest Practice Application (Permit) No.	6. Sec.	TWP	Rge ☐ East ☐ West	7. Stumpage Value Area	8. Haul Zone

9. Number of Acres Logged This Quarter: _____
☐ Partial Cut ☐ Clear Cut
(Check One)

10. Is Harvesting Completed For The Above Section?
☐ Yes ☐ No
If Yes, Check 'Delete' on Summary Page.

11. Has DNR approved the Salmon Credit for this FPA? (Refer to summary page.)
☐ Yes ☐ No ☐ N/A
If yes, see block 14, below.

12. Volume Harvested This Quarter:	Conifer	Hardwoods	
Scaled Logs (scribner volume/thousand board feet)			MBF
Weighed Logs Tons (all species not included above), To convert to thousand board feet (MBF), Divide By 8.0			MBF
TOTAL VOLUME			MBF

13. Stumpage Value - Report under Method A or Method B as appropriate:
Note: Timber sale proceeds over $100,000.00 gross are subject to Business and Occupation Tax as well as Forest Tax.

METHOD A – Sale of Logs

1. Total Sale Price For Logs ..... $_____

Less – Check One *(if applicable)*

2a. ☐ Harvesting & Marketing Costs (Actual) ..... $_____
Itemize Deductions To The Right

OR

2b. ☐ Department Allowance (35%) ..... $_____
Actual Harvesting Costs MUST Be Used In All Instances When Documented Records Are Available

3. Total Taxable Stumpage Value ..... $_____

Transfer Amount in No. 3 to Summary Page

Harvest & Marketing

Itemized Costs (2a):

Item	Amount
	$
	$
	$
	$
	$
	$
	$
	$
TOTAL	$

(Transfer to Line 2a)

METHOD B – Purchase of Standing Timber

No Harvesting and Marketing Cost is Allowable.

Payment for Timber is Total Taxable Stumpage Value: $_____

(Transfer Total to Summary Page)

14. SALMON CREDIT - If you checked *Yes* in box 11, multiply Total Taxable Value by .8% (.008). This is the amount of your Salmon Credit for harvest. ..... $

(Transfer Total to Summary Page)

COMPLETE AND RETURN THIS PAGE WITH THE FRONT PAGE TO THE DEPARTMENT OF REVENUE

1. Enter the quarter and year in which the harvesting occurred.
2. Enter page number of detail page, (i.e. Page 1 of 3.)
3. Enter Timber Owner's name.
4. Enter Landowner's name. This may be the same as Timber Owner.
5. Your Tax Reporting Account Number is nine digits long, located on the front (summary) page, right above your name and postal bar code. The first three digits are 800.
6. Blocks 4 through 8 are found pre-printed in the middle of the front (summary) page.
7. Enter number of acres logged this quarter.
8. Check the box to indicate either a partial or clear-cut harvest.
9. If harvesting is complete for this section as of the quarter you listed above, check Yes. Otherwise, check No.
10. See *Approved Salmon Credit* column on the front (summary) page. Check the appropriate box as it appears on the summary page.
11. Enter the NET amount volume you harvested to the nearest MBF (thousand board feet). You can get this information from your mill slips or your logger/operator. For weighed ton amounts, simply add the ton amounts together and then divide by 8. This converts tons to MBF.
12. Enter the total sale price for logs at the mill before anyone acquired any share of the money. This is your gross amount.
13. Itemize your documented costs to the right. Total the column and transfer the amount to 2a. Be careful to include only costs directly associated with the cutting and hauling of your timber. See instructions on page 4 of your tax return for a complete list of allowable and non-allowable costs.
14. If you harvest the timber yourself or do not have documented records, use the straight 35% deduction of the gross amount for your costs.
15. Subtract 2a or 2b from line 1 and enter on line 3. This is your net amount that you received for your timber. Transfer this amount to the summary page and pay 5% of this amount for your Forest Excise Tax.
16. This only applies to the buyer and is based on the purchase price of standing or fallen trees. Real Estate Excise Tax is due by the seller of standing timber.
17. If you checked Yes in box 11 above, multiply the Total Taxable Stumpage Value (line 3 above) by .8% (.008) Transfer this amount to the summary page in the appropriate boxes.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at http://dor.wa.gov.

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