



State of Washington  
 Department of Revenue  
 Forest Tax Program  
 PO Box 47472, Olympia WA 98504-7472  
 360-534-1324, Fax 360-705-6174  
 On-line at [www.foresttax.dor.wa.gov](http://www.foresttax.dor.wa.gov)

# FOREST EXCISE TAX RETURN

Quarter _____	Year _____
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Tax Registration Number: \_\_\_\_\_

Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Make any address changes above. If permit ownership has changed, attach transfer information.

**NO HARVEST THIS QUARTER.** Check this box, sign your name at the bottom and mail in page 1. Or go online to [dor.wa.gov](http://dor.wa.gov). Or call 360-705-6708 after the end of the quarter.

**ALL HARVESTING IS COMPLETED.** Check this box. You will no longer receive a return.

## SUMMARY TOTAL FROM DETAIL PAGE(S)

Detail Page #	County Name/ Number	Check to Delete Contract/ Permit * (✓)	Contract/Permit Number & Name	Land Type	Check to Delete Sec. (✓)	Sec.	Twn	Rge E or W	Stumpage Value Area	Haul Zone	Check if No Harvest on this Sec. (✓)	Approved EARR Credit	Amount of EARR Credit		Total Taxable Stumpage Value

\* See Instructions for Closure

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Daytime Phone

\_\_\_\_\_  
Date

\_\_\_\_\_  
Email Address



<b>Grand Total Taxable Stumpage Value</b>	\$	
Tax Due = Grand Total Stumpage Value Times <b>Current Rate 0.05</b>	\$ x	<i>(Do Not Round)</i>
Less EARR Credit	\$ -	
Subtotal	\$	
Penalty	\$ +	<i>(Do Not Round)</i>
<b>Total Amount Due</b>	\$	

**Make Check Payable To: Department of Revenue**  
 If subtotal for the quarter is less than \$50, send completed return without a payment.

## INSTRUCTIONS FOR PAGE 3 (Detail)

**Quarter/Year** – Enter the quarter and year being reported.

**Detail Page** – Enter the page number on each Detail page.

**Block 1** – Your Account ID is the 9-digit assigned by the Department of Revenue. If you do not have a number or are unsure call 360-534-1324.

**Block 2** – Timber owner's name.

**Block 3** – Check appropriate landowner box.

**Block 4 through 9** – Transfer the information from page 1.

**Block 10** – Enter number of acres harvested this quarter (rounded to the nearest acre).

**Block 11** – If harvesting is completed in this quarter and initial deposit has been reported, check yes; if not, check no.

**Block 12** – If the contract/permit has been approved for the EARR Credit as shown on page 1, check yes; if not, check no.

**Block 13** – Enter the species and volume harvested. Round to nearest thousand board feet (MBF).

Douglas Fir	DF	Other Hardwoods	OH
Western Hemlock (includes all other conifer not listed)	WH	Ponderosa Pine (includes White Pine)	PP
Chipwood	CHW	Small Logs	SML
Western Redcedar	RC	Red Cedar Poles	RCL
Red Alder	RA	Douglas Fir Poles	DFL

To convert tons to thousand board feet (MBF) below.

### SVA 1 through SVA 5

Conifer - Chipwood (Pulp) Divide by 9.0
Conifer Sawlog Divide by 8.0
Hardwood Sawlog or Chipwood Divide by 8.5

### SVA 6

Conifer Divide by 6.5
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**Block 14 – Total Taxable Stumpage Value:** The Total Taxable Stumpage Value is the purchase price in cash or other consideration for all timber sold by competitive bidding. Information for Block 14 is available from the selling agency.

**\*Non – Competitive Sale:** If you harvest 2 million board feet or more in a calendar year, you must report using the Standard Detail Page and Stumpage Value Tables. However, the pre-printed Public Summary Page(s) must still be used.

**Line A – Total Timber Charges:** Enter the total of all timber charges (include cull charges and per acre material; do not include Access Road Revolving Fund (ARRF) or associated charges).

**Line B – Road Costs:** (DNR/Non-Federal Sales) the taxable value is the seller's appraised value, or if the seller does not provide an appraised value for roads, the value is the actual costs incurred by the purchaser for constructing or improving the roads. Include all considerations that have value lasting beyond the timber sale such as gates, rock stockpiling, roads, or similar improvements. Costs for abandoned roads that existed before the sale are taxable if required by the selling agency (WAC 222-24-052(3)). Temporary road costs are not taxable.

**Line C – Specified Road Costs:** Specified road costs are other considerations (taxable) that apply only to USFS sales and projects. Tax is due in the quarter when the costs are incurred and the taxable value is the amount reported in the USFS statement for specified roads. The taxable value may need to be adjusted to reflect information provided in later USFS reports.

**Line D – Quarterly Escalation:** Quarterly escalation applies only to USFS sales. Enter the adjustment to the timber charges as shown on the quarterly escalation statement.

**Line E – \*\*Other Adjustments:** Enter any other adjustments needed. **Examples:** Deductions for falling, bucking, and hauling when decked log or contract log sales are purchased, or when additional timber is added to a sale. Write an explanation of adjustments on the lines at the bottom of page 3.

**Line F – Total Taxable Stumpage Value:** Add lines A through E; this is your Total Taxable Stumpage Value. Transfer this amount to page 1 in the column that matches the correct contract/permit number.

**Line G – EARR Credit:** If the EARR credit is allowed for this contract/permit, multiply the Total Taxable Stumpage Value by 0.008, this is the amount of the EARR credit. Transfer this amount to the EARR column on page 1 that matches the correct contract/permit number.

**Note:** Timber harvesting is considered a business activity under Washington law. Those harvesting timber may also be subject to **Business & Occupation (B&O) tax** for extracting timber. A small harvester is allowed an annual \$100,000 deduction on the B&O tax. For more information, call 360-534-1324.

# Forest Excise Tax Return Public Detail

**Instructions on page 2**

Quarter	Year
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Detail Page # \_\_\_\_\_

- Each contract/permit number must have a separate detail page. Page 1 may not list all your contract/permit numbers; however, you must report all active permits. Additional Detail pages can be downloaded from our website at [www.foresttax.dor.wa.gov](http://www.foresttax.dor.wa.gov).
- Non-competitive sales; see detail page instructions.\*

1. Tax Registration Account Number		2. Timber Owner			3. Landowner <input type="checkbox"/> Forest Service <input type="checkbox"/> DNR <input type="checkbox"/> Other _____				
Land Type	4. County Name/Number		5. Contract/Permit Number		6. Sec.	Twn	Rge <input type="checkbox"/> East <input type="checkbox"/> West	7. Stumpage Value Area	8. Haul Zone
9. Sale Name			10. Number of acres harvested this quarter		11. Is harvest completed for this sale (with initial deposit reported)? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, check Delete Contract/Permit on page 1.</i>		12. Has DNR approved the EARR Credit? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Refer to page 1.</i>		

13.	Species Code (from page 2)	Volume Harvested (round to the nearest MBF)
<b>TOTAL</b>		

**14. Total Taxable Stumpage Value**

A. Total Timber Charges (This Quarter)	\$
B. Permanent (taxable) Road Costs (DNR) and other considerations	\$
C. Specified Road Costs (USFS)	\$
D. Quarterly Escalation (USFS)	\$
E. Other Adjustments **	\$
F. Total Taxable Stumpage Value	\$
G. EARR Credit - If block 12 is yes, multiply Total Taxable Stumpage Value (block F) by 0.008. This is the EARR credit amount.	\$

Transfer totals from lines F and G to page 1.

- Contract Type:**    Lump Sum/Cash         Scale  
 Decked Logs/Sort Sale     Direct Sale

\*\* Explanation of Other Adjustments (Block 14, Line E) \_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

## INSTRUCTIONS FOR PAGE 1 (Summary)

Page 1 of the Forest Excise Tax Return is the Summary page. A Detail page (page 3) or several Detail pages will need to be filled out before completing page 1. Detail page instructions are on page 2.

**Errors and Omissions** – If there are errors or omissions in the pre-printed information on page 1, cross out the errors. Enter correct information.

**No Harvest This Quarter** – If you did not harvest timber this quarter, you can:

- Check the box on Summary Page
- Go online to [dor.wa.gov](http://dor.wa.gov)
- Call our automated line 360-705-6708, available 24 hours a day 7 days a week
- Or call 360-534-1324 during normal business hours.

**All Harvesting is Completed** – If harvesting is completed on all contract/permit numbers and you do not need to receive future returns, check this box.

**Detail Page Number** – You must fill out a separate detail page for each contract/permit. Identify by numbering this column to the corresponding detail pages you complete (upper right hand corner of detail page).

**Check to Delete Contract/Permit** – If harvesting is completed on all sections of this specific contract/permit check this box.

**CAUTION:** A deleted contract/permit number indicates harvest is completed for all sections under the contract/permit. It will no longer appear on your return.

**Check to Delete Section** – If harvest for this specific section is complete check this box.

**Check if No Harvest on this Section** – If no harvest occurred on this specific section, check this box.

**EARR Credit** – Taxpayers are allowed a credit for timber harvested under a Department of Natural Resources (DNR) approved contract/permit subject to Enhanced Aquatic Resource Requirements (EARR). Look for the **yes** or **no** in the EARR credit column on page 1 to see if you're eligible.

### Calculations:

- **Grand Total Taxable Stumpage Value** – Add the Total Taxable Stumpage Value column. Enter the amount in the Grand Total Taxable Stumpage Value block at the bottom of page 1.
- **Tax Due** – Multiply the Grand Total Taxable Stumpage Value amount by the current rate (0.05) and enter the tax due in this block.
- **EARR Credit** – Add all amounts from the EARR Credit column on page 1. Enter this amount in the Less EARR Credit block.

- **Subtotal** – Subtract the EARR Credit from the Tax Due. Enter this amount in the Subtotal block.

- **Penalty** – Return must be postmarked by the due date to avoid penalties.

- **Penalty Calculation:** Subtotal multiplied by appropriate penalty rate.

Penalty rates:

9% penalty assessed after due date;

19% penalty assessed after the last day of the month following the due date;

29% penalty assessed after the last day of the second month following the due date.

- **Total Amount Due** – Subtotal plus Penalty equals Total Amount Due. Make check payable to *Department of Revenue*. (If the subtotal is less than \$50, send completed return without payment.)

**Signature and Telephone Number** – Sign your name, print your name. Enter your daytime telephone number with area code. Enter the date. Enter your email address (optional).