

INSTRUCTIONS FOR COMPLETING A TIMBER TAX HARVEST REPORT

Item 1. Enter the calendar quarter and year of harvest.

Item 2. Enter the Cal Fire Harvest Plan number, Exemption/Emergency Notice number, or government contract number for a harvest on federal or state lands.

Item 3. Enter the name of the Timber Owner.

Item 4. Enter the Timber Owner's Yield Tax account number.

Item 5. Enter the harvesting operation's name or sale name of the harvest operation, if any. (Example: your name or the sale name of purchased timber)

Item 6A. Enter the name of the county the trees were harvested in.

Item 6B. Enter the county code number for the county. See county codes on the reverse side of the Harvest Report. (Example: Shasta County – County Code 45)

Item 7. Enter the Timber Value Area number for the harvest. See Timber Value Areas Map on page 4 of the Harvest Value Schedules. (Example: Shasta County east of Interstate 5 is TVA 5)

Item 8. Indicate whether this is the final harvest report for this harvest operation by checking the appropriate box. (i.e. harvesting operations are complete = Yes, or No if harvesting is still ongoing)

Item 9. Enter the total net volume in *thousand board feet* (MBF) harvested the quarter. **Note: This information is contained in bi-monthly log scaling summaries (1st to 15th and 16th to month's end).** Log scaling summaries are available from the sawmill the logs were delivered to, your Licensed Timber Operator (LTO or logger), or your Registered Professional Forester (RPF).

Item 10. Enter the actual total acres harvested on the timber harvest operation during the quarter. (Note: If reporting the partial harvest of, for example a 100-acre THP, enter the actual number of acres harvested in the quarter that is being reported)

Item 11A. Enter the amount of deduction claimed for a **small volume** harvest. Item 9 is used to determine whether the harvest qualifies for this deduction. See the notes under the tables in the Harvest Value Schedules for the amount of deduction.

Item 11B. Enter the amount of deduction claimed for a **low volume per acre** harvest. Item 9 divided by Item 10 is used to determine whether the harvest qualifies for this deduction. See the notes under the tables in the Harvest Value Schedules for the amount of deduction. **This deduction is not made on salvage timber.**

Column 12. Enter the species code shown in the Harvest Value Schedules for the species or products to be reported.

Column 13. Enter the appropriate logging code as determined from the logging system instructions in the Harvest Value Schedules (e.g. tractor = T, cable and skyline yarder = S, helicopter = H). Note: No entries are required for species or products in Table 1, Miscellaneous Harvest Values.

Column 14. Enter the average net volume per log for species requiring a size code. Not all species require a size code. For species requiring a size code, report only one size code per species for the quarter. Refer to the Average Volume per Log (AVL) instruction in the Harvest Value Schedules. You will need the net volume harvested in *thousand board feet* (MBF) and the net lineal feet (by species) to make

this calculation. The formula to calculate AVL: $[\text{net MBF volume} \div (\text{net lineal feet} \div 16)] \times 1000$. (This information will be found in the *bi-monthly log scaling summaries* discussed in Item 9, above)

Column 15. Enter the size code number as determined from the instructions. Leave blank if the species is not valued by size quality. (Size Quality: 65 B.F. to 149 B.F. = Size Code 3; 150 B.F. to 300 B.F. = Size Code 2; 301 B.F. and larger = Size Code 1)

Column 16. Enter the net volume, rounded to the nearest 1,000 board feet (MBF) as measured by Scribner short-log scale for species codes listed in Tables G and S of the Harvest Value Schedules. See the *Volume Instructions* in the Schedules. Split products, poles, pilings, CM, and SSM from Table 1 are also entered in this column.

Column 17. Enter the harvested quantities of species or products listed in Table 1. These include cull logs, Christmas trees, fuelwood, chipwood, hardwoods, and posts.

Column 18. Enter the value per unit for the species code from the tables in the Harvest Value Schedules. **Remember to first subtract any applicable deductions (Items 11A and/or 11B if appropriate).**

Column 19. Multiply the entry in Column 16 (or if Column 17 was used, the entry in Column 17) by the harvest value per unit in Column 18, and enter the total in Column 19. Round to the nearest dollar.

Item 20. Total the volumes of harvested timber shown in Column 16 and enter this total in Item 20.

Item 21. Total the values in Column 19 and enter the total in Item 21. If the total is higher than \$3,000, enter the total on the Timber Tax Return in Column 4. If the total is \$3,000 or less, print "EXEMPT" in large block letters on the face of this Timber Tax Harvest Report and follow the instructions for Timber Tax Return Column 1 and Item 14.