

INSTRUCTIONS FOR PREPARING TIMBER TAX HARVEST REPORT

Complete this form before preparing BOE-401-1PT, *Timber Tax Return*. A separate Harvest Report must be prepared for each timber harvest plan/contract for which harvesting is to be reported. Also, whenever a timber harvest operation occurs in more than one county or timber value area, separate pages must be prepared for each. Number pages consecutively for the total number of pages submitted (for example, 1 of 5, 2 of 5). For additional forms, visit our website at www.boe.ca.gov, call the Timber Tax Section at 916-274-3330, or our Taxpayer Information Section at 800-400-7115 (TTY: 711).

- Item 2.** Enter the Department of Forestry and Fire Protection harvest plan number or enter the contract number for a harvest on federal land.
- Item 5.** Enter the harvest plan name or sale name of the harvest operation, if any.
- Item 6A.** Enter the name of the county of harvest.
- Item 6B.** Enter the county code number for the county. See county codes at the bottom of this page.
- Item 7.** Enter the Timber Value Area number for the harvest. See Timber Value Areas map on page 4 of the Harvest Value Schedules.
- Item 8.** Indicate whether this is the final harvest report for this harvest operation by checking the appropriate box.
- Item 9.** Enter the total net volume in thousand board feet (MBF) harvested this quarter (same as item 20).
- Item 10.** Enter the actual total acres cut on the timber harvest operation during this quarter.
- 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 number as determined from the logging system instructions in the Harvest Value Schedules. No entries are required for species or products in table 1, Miscellaneous Harvest Values.
- Column 14.** Enter the average net volume per log. Refer to the Average Volume per Log instruction in the Harvest Value Schedules.
- Column 15.** Enter the size code number as determined from the instructions. Leave blank if the species is not rated for size.
- 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 VOLUMES 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 the deductions, items 11A and 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 in column 4 on the *Timber Tax Return*. 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.

COUNTY CODES

NO. COUNTY	NO. COUNTY	NO. COUNTY	NO. COUNTY	NO. COUNTY	NO. COUNTY	NO. COUNTY
1 Alameda	10 Fresno	19 Los Angeles	28 Napa	37 San Diego	46 Sierra	55 Tuolumne
2 Alpine	11 Glenn	20 Madera	29 Nevada	38 San Francisco	47 Siskiyou	56 Ventura
3 Amador	12 Humboldt	21 Marin	30 Orange	39 San Joaquin	48 Solano	57 Yolo
4 Butte	13 Imperial	22 Mariposa	31 Placer	40 San Luis Obispo	49 Sonoma	58 Yuba
5 Calaveras	14 Inyo	23 Mendocino	32 Plumas	41 San Mateo	50 Stanislaus	
6 Colusa	15 Kern	24 Merced	33 Riverside	42 Santa Barbara	51 Sutter	
7 Contra Costa	16 Kings	25 Modoc	34 Sacramento	43 Santa Clara	52 Tehama	
8 Del Norte	17 Lake	26 Mono	35 San Benito	44 Santa Cruz	53 Trinity	
9 El Dorado	18 Lassen	27 Monterey	36 San Bernardino	45 Shasta	54 Tulare	

PLEASE ENCLOSE THIS REPORT WITH YOUR TAX RETURN AND PAYMENT IN THE ENVELOPE PROVIDED.