

EXAMPLE FOR REPORTING CHRISTMAS TREES

(SHADED PORTION NOT APPLICABLE)

BOE-401-APT (FRONT) REV. 20 (2-03)
TIMBER TAX HARVEST REPORT

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

Please read instructions and Harvest Value Schedules before preparing.

1. 4 QUARTER 08 YEAR PAGE _____ OF _____

2. HARVEST PLAN/CONTRACT NO. 3. John Jones TIMBER OWNER NAME 4. 101069 ACCOUNT NUMBER

5. Christmas Trees HARVEST NAME OR SALE NAME 6A. Sacramento COUNTY OF HARVEST 6B. 34 COUNTY CODE NO. 7. _____ TIMBER VALUE AREA

8. YES NO FINAL HARVEST REPORT FOR THIS OPERATION? 11A. SMALL TOTAL VOLUME DEDUCTION _____ \$ PER MBF

9. _____ MBF TOTAL VOLUME REMOVED THIS QUARTER 10. _____ TOTAL ACRES CUT THIS QUARTER 11B. LOW VOLUME PER ACRE DEDUCTION _____ \$ PER MBF
11C. COUNTY DEDUCTION _____ \$ PER MBF

TAXABLE HARVEST VALUE CALCULATION (refer to Harvest Value Schedules)

SPECIES CODE	LOGGING CODE	AVERAGE VOLUME PER LOG (board feet)	SIZE CODE	VOLUME HARVESTED (Scribner Net to nearest MBF)	MISC. HARVEST VOLUME TABLE 1 UNIT MEASURE	HARVEST VALUE PER UNIT	TAXABLE HARVEST VALUE (round to nearest whole dollar)	BOE USE ONLY
12	13	14	15	16	17	18	19	
XP					6000	\$ 1.50	\$ 9000	
					(1000 trees at 6 feet average per tree equals 6000 linear feet)			
					Please read instructions on back of this example			
						\$		
20. TOTAL VOLUME HARVESTED (total Column 16)					21. TOTAL TAXABLE HARVEST VALUE (total Column 19)		\$ 9000	

TRANSFER TOTAL IN ITEM 21 TO COLUMN 4 OF THE TIMBER TAX RETURN (BOE-401-1PT)

INSTRUCTIONS FOR REPORTING CHRISTMAS TREE HARVESTS

Trees that are cut for sale as Christmas trees are products subject to the timber yield tax. This tax is separate from the sales tax and the actual selling price of the trees.

You will need the following information to report Christmas trees and to compute the timber yield tax:

- (1) Lineal feet cut for each species
- (2) Christmas tree harvest values in the following table

CHRISTMAS TREE HARVEST VALUES FOR 2008

SPECIES	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Plantation	XP	Lineal feet	1.50
Natural red fir*	XNR	Lineal feet	1.40
Natural white fir	XNW	Lineal feet	0.60
Natural miscellaneous	XNM	Lineal feet	0.60

* Silvertip is reported as red fir.

This information is then used to prepare:

- (1) The Timber Tax Harvest Report (BOE-401-APT)
- (2) The Timber Tax Return (BOE-401-1PT)

TIMBER TAX HARVEST REPORT (BOE-401-APT)

This form is completed first. If you are reporting Christmas trees, do not answer Items 7, 8, 9, 10, 11A, 11B, 13, 14, 15, 16, and 20. A separate page should be prepared for each county; and for private and public land within each county.

- ITEM 1. Enter the quarter and year in which you are reporting.
- ITEM 3. Enter your name as registered with the Timber Tax Section.
- ITEM 4. Enter your 6-digit timber tax account number.
- ITEM 5. If there is a harvest plan or contract involved, identify it. If none, write "Christmas trees."
- ITEM 6A. Enter the name of the county in which the trees were cut.
- ITEM 6B. Enter the county code number. These numbers are found on the reverse side of Form BOE-401-APT.

COLUMN 12. Enter the species code as found in table 1 "Miscellaneous Harvest Values". Note that there are two types of growing conditions indicated. All trees planted and cultured specifically for use as Christmas trees will be reported as "plantation." This would include such locations as Christmas tree farms and chose-and-cut lots, among others. Naturally-generated trees shall be reported as such, with a separation made between red fir, white fir, and all other species.

COLUMN 17. Enter the total lineal feet cut for each species code to your best knowledge. If only the number of trees is known, multiply this figure by the average height to obtain the lineal footage. Show this computation in the blank space at the top of the column.

COLUMN 18. Enter the harvest value per unit for each species as indicated in table 1.

COLUMN 19. Enter the figure obtained by multiplying the lineal footage (Col. 17) by the unit value (Col. 18) for each species, rounding off to the nearest whole dollar.

- ITEM 21. Add 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 BOE-401-1PT, Timber Tax Return. If the total is \$3,000 or less, print "EXEMPT" in large block letters on the face of this Harvest Report and follow the instructions for Timber Tax Return Column 1 and Item 14.

TIMBER TAX RETURN (BOE-401-1PT)

After computing the taxable harvest value on Form BOE-401-APT, Form BOE-401-1PT is then completed to compute the tax due. Refer to the instructions on the reverse side of Form BOE-401-1PT.