

INSTRUCTIONS FOR PREPARING TIMBER TAX RETURN

To adjust an earlier tax return, a separate "AMENDED RETURN" must be filed. 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).

SUMMARY OF HARVEST VALUES BY COUNTY

- Column 1.** Enter the page number of BOE-401-APT, *Harvest Report*. All pages, except those that are exempt, are summarized on this *Timber Tax Return*.
- Column 2.** Enter the name of the county indicated in item 6A of the *Harvest Report*.
- Column 3.** Enter the county code number indicated in item 6B of the *Harvest Report*.
- Column 4.** Enter the total taxable harvest value(s) indicated in item 21 of the *Harvest Report*. Complete a separate line for each county. If more lines are needed, use BOE-401-SPT, *Timber Tax Return (Supplement)*.
- Item 5.** If the Supplement is used, enter the total harvest value from the Supplement, otherwise leave blank.
- Item 6.** Enter the total of the harvest values in column 4.

COMPUTATION OF TAX

- Item 7.** Multiply the total of harvest values in item 6 by the timber tax rate shown and enter the amount to the nearest cent.

PENALTY AND INTEREST

If the return is to be mailed or filed after the due date shown at the top of the return, compute the penalty and interest.

- Item 8.** Multiply the total tax in item 7 by 10 percent and enter the amount to the nearest cent.
- Item 9.** Multiply the total tax in item 7 by the factor shown to calculate the daily interest, then multiply the daily interest by the number of days late and enter the amount to the nearest cent.

TOTAL AMOUNT DUE AND PAYABLE

- Item 10.** Enter the total items 7, 8, and 9 to the nearest cent. This is the total amount due and payable to the Board of Equalization.

HARVEST DATES

- Item 11.** Enter the first and last dates of scaling reported with this return.

STATUS OF HARVESTING

- Item 12.** If all timber harvesting activity has been completed and you do not intend to engage in further harvesting, please check the box. This will close your account and tax return forms will no longer be mailed.
- Item 13.** If you did not harvest timber during this reporting quarter, check the box.
- Item 14.** If you have harvested timber and item 21 of **all** of your Harvest Reports indicate a total taxable harvest value of \$3,000 or less, check the box.
- Item 15.** The return must be signed by you or your authorized agent. Enter telephone number.

**PLEASE USE THE ENCLOSED ENVELOPE TO MAIL YOUR TAX RETURN, HARVEST REPORT, AND PAYMENT.
WE APPRECIATE YOUR TIMELY RESPONSE.**