

# Forest Products Harvest Tax

## Instructions for Form 201 (FP)

### General Information

#### Payment voucher

A payment voucher is included with your form and instructions. Include on the voucher:

- Your payment amount;
- Your account number, which can be found on the top of the timber tax form; and
- Your mailing address.

Mail the payment voucher with your form by the due date.

#### Who is the taxpayer?

The taxpayer is the owner of the harvested timber when it is first measured. The timber owner, as listed on the Notification of Operation from Oregon Department of Forestry (ODF) is responsible for reporting and paying the tax (ORS 321.005 and ORS 321.550).

#### What if I did not harvest?

You are required to file a return even if you did **not** harvest timber during the year or you harvest non-taxable material. Check the "No harvest" box in the upper right corner on the front of the return. Sign, date, and mail your return to us.

#### Is another party responsible?

If the ownership of the timber has been transferred to another party, check the box in column 5. Attach a copy of the written agreement (contract) to the return.

The written agreement (contract) must be signed and dated by both parties and contain the name of the responsible party and the terms of the agreement.

Sign, date, and mail your return to us.

#### What timber harvest is subject to tax?

All timber harvested from public and private forestlands statewide that can be measured in board feet or tons, and meets the requirements of utility cull or better, is subject to the tax. Also, chips produced in the woods are subject to the tax. You must file a Forest Products Harvest Tax (FPHT) return.

#### Exempt timber not subject to tax:

- Secondary products, other than chips, **manufactured in the woods** and produced from logs normally either left in the forest or burned as slash. **Examples:** Shake or shingle bolts, fence posts, firewood, and arrow bolts.

- Chips produced from materials not meeting the requirements of utility cull or better and sold as hog fuel.

#### What is the filing deadline?

**January 31** for harvested timber that is **measured** between **January 1 and December 31** of the prior calendar year. This due date is extended to the following Monday when January 31 falls on a weekend.

#### What records do I need to complete my return?

- Notification of Operation.
- Mill records showing total volume (net MBF) harvested, e.g., mill records and/or scale tickets.

**Keep a copy of your return and all original records for at least six years from the date returns are due.**

#### What if I'm filing an amended return?

You may send an amended return any time after the original filing date. An amended return claiming a refund must be filed within two years of the overpayment.

Check the "Amended return" box in the upper right of the return. Complete the form as if an original return were being filed. Complete each box with the correct information, even if it is not being changed. Use the comments section on the back of the form to explain the reason you are amending.

#### Estimated tax

Owners who expect to owe Forest Products Harvest Tax in excess of \$1,500 for the year **are required** to file an *Estimate of Timber Tax Liability* form with us and make **quarterly** estimated payments. The forms and payments are due by **April 30, July 31, and October 31**. If you need estimated tax payment forms, call us at 503-378-4988.

#### Extensions

You may request an extension of time to file your return. You must make your request in writing and state the reason for the request. The request must be postmarked no later than the due date of the return. We may grant up to 30 days from the due date, in which to **file the return**. This is only an extension to file. **It does not extend the time to pay**. When you file, attach a copy of your approved extension to the front of your return.

## Filing Instructions

Check the preprinted information on the return. If any items are inaccurate, print the correction under that item.

**Don't white out any information on the return.**

Your account number is located at the top of your return. Refer to this number on any correspondence or in phone calls.

**Columns 1 through 5.** For additional areas of harvest operation that are not already listed, enter the entire Notification of Operation number, landowner, sale name/number, county, and check the box if another party is responsible. Attach a copy of the notification.

### Measurement

**Logs and chips must be reported in MBF.** Products not measured in board feet must be converted to thousands of board feet (MBF). If needed, use the conversion table on the back of the return.

**Column 6.** Enter the net (and "adjusted gross") thousand board feet (MBF) volume of timber harvested for each Notification of Operation.

To convert board feet (BF) to MBF, divide by 1,000. **Round MBF to the nearest whole number.** For example:

$$26,499 \text{ BF} = 26.499 \text{ MBF} = 26 \text{ MBF}$$

$$26,500 \text{ BF} = 26.500 \text{ MBF} = 27 \text{ MBF}$$

**Box 7. Total volume.** Add all the volumes from column 6. Be sure to include all volumes from column 6 from all pages of Form 201A. Enter the total in box 7.

**Box 9.** Subtract box 8 (25 MBF exemption) from box 7 (total volume). Enter the result in box 9 (taxable volume). If zero or less, enter -0- in box 9. **Do not enter a negative <-> amount. A return must be filed even if no tax is owed.**

**Box 10.** Multiply box 9 by the tax rate preprinted on the form. Enter the result in box 10.

**Box 11.** Enter any quarterly estimated payments or other prior payments.

**Boxes 12 and 13.** Subtract box 11 (prior payments) from box 10 (tax). If the result is positive, enter in box 12 (tax due with this return). If the result is negative, enter in box 13 (overpayment).

If you have an overpayment, we will compute and pay interest on your refund, if applicable.

### Late filing

**Box 14.** Compute penalty if you:

- Mail your tax payment after the due date (even if you have a filing extension).
- File your return showing a tax due (box 12) after the due date.

The penalty for filing or paying late is five percent of the unpaid balance of your tax. If you file more than three months late, the penalty is 25 percent of box 12.

For amended returns, you do not have to pay a penalty if **all** additional tax and interest are paid with your amended return.

**Box 15.** Compute interest: multiply the number of days late **times** the daily interest rate (printed on the form) **times** the amount in box 12.

For amended returns, compute interest from the original due date of the return.

**Box 16. Total payment.** Add boxes 12, 14, and 15. Enclose this amount with your return. Sign, date, and mail your return to us at the address below.

### Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
(503) 378-4988 or (800) 356-4222  
[timber.tax.help@state.or.us](mailto:timber.tax.help@state.or.us)

Contact us for ADA accommodations or assistance in other languages.

Mail all payments, forms, and correspondence to:

**Timber Tax Programs  
Oregon Department of Revenue  
PO Box 14003  
Salem OR 97309-2502**

**Remember to sign and date your return before filing.  
Keep a copy of the return for your file.**