

INSTRUCTIONS FOR PREPARING TIMBER TAX RETURN

Payments: To make your payment online, go to our website at www.cdtfa.ca.gov and select *Make a Payment*. You can also pay by credit card on our website or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number. Make your check or money order payable to California Department of Tax and Fee Administration.

To adjust an earlier tax return, you may visit our website at www.cdtfa.ca.gov to file an amended return online or call our Customer Service Center at 1-800-400-7115 (CRS:711).

SUMMARY OF HARVEST VALUES BY COUNTY

- Column A.** Enter the Harvest Plan/Contract Number(s) on [CDTFA-401-APT](#), *Harvest Report*. All Harvest Plan/Contract Number(s), except those that are exempt, are summarized on CDTFA-401-1PT, *Timber Tax Return*.
- Column B.** Enter the name of the county indicated on line 4 of CDTFA-401-APT, *Harvest Report*.
- Column C.** Enter the county code number indicated on line 5 of CDTFA-401-APT, *Harvest Report*.
- Column D.** Enter the total taxable harvest value(s) indicated on line 14 of CDTFA-401-APT, *Harvest Report*. Complete a separate line for each county. If more lines are needed, please use [CDTFA-401-SPT](#), *Timber Tax Return (Supplement)*.
- Line 1.** If CDTFA-401-SPT, *Timber Tax Return (Supplement)* is used, enter the total harvest value from the Column D, otherwise leave blank.

COMPUTATION OF TAX

- Line 2.** Add the total of the harvest values in column D.
- Line 3.** Multiply the total of harvest values on line 2 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.

- Line 4.** If you pay the tax due on line 3 or file your return after the due date shown on the front of this return, you will owe a penalty. The penalty will be whichever is greater—either ten percent of the amount of the remaining tax due or \$100. To find ten percent of the tax due, multiply line 3 by (0.10). If that amount is greater than \$100.00, enter it on line 4. Otherwise, enter \$100.00 on line 4.

Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received by the next business day will be considered timely.

- Line 5.** If your payment is late, you must pay interest charges in addition to penalty charges. The interest rate applies to each month or fraction of a month that your payment is late. Multiply the tax due on line 3 by the interest rate, then multiply the result by the number of months, including any fraction of a month, that has elapsed since the due date. You may use the [Interest Calculator](#) on the CDTFA website (www.cdtfa.ca.gov) for help calculating interest due.

TOTAL AMOUNT DUE AND PAYABLE

- Line 6.** Enter the total amount due and payable by adding lines 3, 4, and 5.

STATUS OF HARVESTING

- Line 7.** 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 returns will no longer be mailed.
- Line 8.** If you did not harvest timber during this reporting quarter, check the box.
- Line 9.** If you have harvested timber and the amount in box 14 on **all** copies of CDTFA-401-APT, *Timber Tax Harvest Report*, is \$3,000 or less, check the box on line 9.
- Line 10.** The return must be signed by you or your authorized agent, and a telephone number is required.

For more information, visit our website at www.cdtfa.ca.gov. You may also call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.