

INSTRUCTIONS FOR PREPARING TIMBER TAX HARVEST REPORT

Complete this form before preparing [CDTFA-401-1PT](#), *Timber Tax Return*. **A separate *Timber Tax Harvest Report* must be prepared for each Harvest Plan/Contract Number for which harvesting is to be reported.** List each Harvest Plan/Contract Number in column A of CDTFA-401-1PT, *Timber Tax Return*. **Also, whenever a timber harvest operation occurs in more than one county or Timber Value Area, a separate *Timber Tax Harvest Report* must be prepared for each.** For additional forms, visit our website at www.cdtfa.ca.gov, call the Timber Tax Program at 1-916-321-5180, or call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer Service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

- Item 1.** Enter the Department of Forestry and Fire Protection (CAL FIRE) harvest plan number or enter the contract number for a harvest on federal land.
- Item 2.** Enter the name of the timber business owner.
- Item 3.** Enter the harvest plan name or sale name of the harvest operation, if any.
- Item 4.** Enter the name of the county of harvest.
- Item 5.** Enter the county code number for the county. See county codes at the bottom of this page.
- Item 6.** Enter the *Timber Value Area Number* for the harvest. See the *Timber Value Areas* map on page 5 of [CDTFA-401-HSVI](#), *Harvest Values Schedule*.
- Item 7.** Indicate whether this is the final harvest report for this harvest operation by checking the appropriate box.
- Item 8.** Enter the total net volume in thousand board feet (MBF) harvested this period (same as item 13).
- Item 9.** Enter the actual total acres cut on the timber harvest operation during this period.
- Item 10.** Enter the amount of deduction claimed for a small volume harvest. Item 8 is used to determine whether the harvest qualifies for this deduction. See *Adjustments* under the *Harvest Values Schedule* tables for the amount of deduction.
- Item 11.** Enter the amount of deduction claimed for a low volume per acre harvest. Item 8 divided by item 9 is used to determine whether the harvest qualifies for this deduction. See *Adjustments* under the *Harvest Values Schedule* tables for the amount of deduction. **This deduction is not made on salvage timber.**
- Item 12.** Enter the amount of deduction claimed for a logging system other than tractor logging. See *Adjustments* under the *Harvest Values Schedule* tables for the amount of deduction.
- Column A.** Enter the species code shown in the *Harvest Values Schedule* for the species or products to be reported.
- Column B.** Enter the appropriate logging code number as determined from the logging system instructions in the *Harvest Values Schedule*. No entries are required for species or products in *Table 1, Miscellaneous Harvest Values*.
- Column C.** Enter the average net volume per log. Refer to the *Average Volume Per Log* instructions in the *Harvest Values Schedule*.
- Column D.** Enter the size code number as determined from the instructions. Leave blank if the species is not rated for size.
- Column E.** 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 *Table G* and *Table S* of the *Harvest Values Schedule*. See *Volumes* instructions in the schedule. Split products, CM, and SSM from *Table 1* are also entered in this column.
- Column F.** Enter the harvested quantities of species or products listed in *Table 1*. These include cull logs, Christmas trees, fuelwood, chipwood, hardwoods, and posts.
- Column G.** Enter the value per unit for the species code from the tables in the *Harvest Values Schedule*. Remember to first subtract the deductions, items 10, 11, and 12, if appropriate.
- Column H.** Multiply the entry in column E or, if column F was used, the entry in column F by the harvest value per unit in column G, and enter the total in column H. Round to the nearest dollar.
- Item 13.** Total the volumes of harvested timber shown in column E and enter this total in item 13.
- Item 14.** Total the values in column H and enter the total in item 14. If the total is higher than \$3,000, enter the total in column D 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 A and line 10.

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.