

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 (TTY: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.** Multiply the total tax on line 3 by 10 percent (0.10) and enter the amount to the nearest cent.
- Line 5.** Multiply the total tax on line 3 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

- 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 (TTY: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.