



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
PRIMARY FOREST PRODUCTS TAX REPORT

L-2012

(Rev. 5/27/99)

4080

Quarter Ending - _____

Mail to: SC Department of Revenue, License Office Audit, Columbia SC 29214-0139.
Phone: (803) 898-5743

Office Use Only

This return must be filed before the 25th day of the month following the end of the quarter, even if there was no activity during the quarter.

Telephone _____

Type Ownership

Individual () ; Partnership () ; Corporation ()

If partnership, list partners names and Social Security Numbers.

If corporation, list corporate officers names and Social Security Numbers. (Attach list if additional space is needed)

Location of Mills for which this report is made:

Fed. E.I./S.S. Number _____

See reverse side of this return for instructions and conversion chart.

COMPUTATION OF TAX			
(A)	(B)	(C)	(D)
PRODUCT	QUANTITY <small>(per cord or 1000 board foot as indicated under Rate of Tax)</small>	RATE OF TAX	AMOUNT OF TAX
Softwood sawtimber; Veneer logs and bolts; Pine Poles and Piling; Crossties; Softwoods (including Cypress); softwood products normally measured in Board Feet.	(Compute per Scribner Log Rule or Equivalent)	50 ¢ per 1000 Board ft.	
Hardwood sawtimber; Veneer; Crossties; Hardwood products normally measured in Board Feet.	(Compute per Scribner Log Rule or Equivalent)	25 ¢ per 1000 Board ft.	
Softwood pulpwood; Post; Stumps; Softwood products normally measured in cords.	(Compute per Standard Cord of 128 cubic feet)	20 ¢ per Cord	
Hardwood pulpwood; Post, Hardwood products normally measured in cords.	(Compute per Standard Cord of 128 cubic feet)	7 ¢ per Cord	

TOTAL AMOUNT OF TAX TO BE REMITTED:

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I hereby certify that the information contained in this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge is correct and complete.

Signature

Title

Date

Return must be signed by owner, partner, or if corporation, authorized person.

INSTRUCTIONS FOR PREPARING THE PRIMARY FOREST PRODUCTS TAX RETURN

1. "Primary Forest Products" shall mean those products of the tree after they are severed from the stump or separated from the soil and cut or processed to its first roundwood or other products for further conversion and shall include, but are not limited to, whole trees for chipping, whole tree logs, sawlogs, pulpwood, veneer bolts, posts, poles and piling, and stumps.
2. The tax is levied upon the "Processor" of the primary forest products. Processor shall mean the individual, group, association or corporation that procures primary forest products at their initial point of concentration for conversion to secondary products or for shipment to others for such conversion.
3. **Exemption from the Tax** - For the purpose of the Primary Forest Products Assessment Act, the following shall not be considered "Primary Forest Products," and are, therefore, exempt from the tax: Christmas trees and associated greens; Pine Straw; material harvested from an individual's own land and used by such individual for the construction of fences, buildings or other personal use; Fuelwood harvested for personal use or for use in individual homes; Posts that are only split and cut into lengths.
4. **Each category of forest products must be accounted for separately.** Column A of the tax form lists the four general categories of primary forest products. The processor must ascertain, from his records, the quantity, Column B, of the product for each category. The primary forest products purchased for processing are taxable in the quarter in which they are delivered to the mill or concentration yard. Assessments on the primary forest products will be made either according to the Scribner Log Rule or the Standard 128 cubic foot cord or to their equivalent. The correct measurement for each category is listed under Column B, Quantity, for each of the four general categories of products. The processor shall maintain for a period of three fiscal years and make available to the Department such production records necessary to verify proper reporting and payment of revenue due the Forest Renewal Fund.
5. **Out-of-state processors.** All processors of primary forest products harvested within the boundaries of South Carolina are required to pay the Primary Forest Products Tax using the procedures and rates included on the return. All material harvested within South Carolina for shipment outside the State for primary processing shall be assessed at Yield Rates equal to rates on material harvested and processed within the State.
6. **Rates of conversion for measuring system of primary forest products.** Because of the many variables concerning primary forest products, such as tree species, place of origin of tree, difference in size of wood pieces, and differences in individual measuring systems, a system of averages must be used in converting one measuring system to another. These averages will apply generally rather than to any specific timber tract or to any particular mill at a given time. For the purpose of the "Primary Forest Products Assessment Act," the following conversions shall apply. These conversions shall be considered to be the equivalent to the Scribner Log Rule or the Standard 128 cubic foot cord.

CONVERSION CHART

SOFTWOODS (including Bald Cypress)

- I. Softwood products customarily measured in board feet:
 - A. Measurement by Log Scaling
 1. Scribner Log Rule = 1×1
 2. Doyle Log Rule = Doyle Scale $\times 1.77$ = Scribner
 3. International 1/4 inch Log Rule = International Scale $\times .78$ = Scribner
 4. Cedar 2/3 Rule = 2/3 Scale $\times .82$ = Scribner
 - B. Weight Scaling
14,700 lbs. = one thousand board feet Scribner
 - C. Other - Log products which are not scaled or weighed
For sawmills the lumber tally of production from logs is considered equal to Scribner
- II. Softwood products customarily measured in cords:
 - A. Measurement by rough stack of wood and bark
This measurement is converted to the Standard cord of 128 cubic feet
 - B. Measure of solid wood content
74 cubic feet of solid wood is equivalent to one standard cord of 128 cubic feet.
 - C. Measure by weight
5350 lbs. equals one standard cord
- III. Softwood products customarily classed by other measures (such as poles, piles, and posts):
 - A. Pine poles and piles designated for pressure treating preservative:
180 cubic feet is equal to one thousand board feet Scribner
 - B. Softwood post to be treated:
74 cubic feet of solid wood is equal to one standard cord of 128 cubic feet.
 - C. Softwood posts which are not to be treated with preservative: 100 posts is equal to one standard cord of 128 cubic feet.
- IV. Softwood - Stump Wood
 - A. 6620 lbs. of stump wood is equal to one standard cord of 128 cubic feet.

HARDWOODS

- I. Hardwood products customarily measured in board feet:
 - A. Measurement by Log Scaling
 1. Scribner Log Rule = 1×1
 2. Doyle Log Rule = Doyle Scale $\times 1.31$ = Scribner
 3. International 1/4 inch Log Rule = International Scale $\times .90$ = Scribner

- B. Weight Scaling
16,000 lbs. = one thousand board feet Scribner
- C. Other log products which are not scaled or weighed
For sawmills the lumber tally of production from logs is considered equal to Scribner
- II. Hardwood products customarily measured in cords:
 - A. Measurement by rough stack of wood and bark
 1. This measurement is converted to the Standard 128 cubic foot
 - B. Measurement of solid wood contents
74 cubic feet of solid wood is equivalent to one 128 cubic foot standard cord.
 - C. Measurement by Weight
 - 1.) 5450 lbs. of soft hardwoods = one standard cord
 - 2.) 6200 lbs. of hard hardwoods = one standard cord
 - 3.) 5800 lbs. of mixed hardwoods = one standard cord
 Hard hardwoods shall include oak, hickory, pecan, persimmon, ironwood, locust, holly, dogwood, chinaberry and cherry. All others shall be classified as soft hardwood.
 - D. Hardwood products customarily classed by other measures such as fence posts to which some conversion has taken place other than splitting and cutting to lengths.
For split or round hardwood fence posts, 100 posts equal one standard cord of 128 cubic

SPECIAL CHIP PRODUCTS (hardwood and softwood)

- I. Whole tree stems delivered to mills for conversion to lumber and veneer with the ends being used for cord equivalent products:
 - A. Pine ends of whole stems chipped either at buying yard or sawmill
Use the best estimate of the proportion which the pine ends being used for cord equivalent products comprise of the total weight. This proportion of total weight is to be converted by the 5350 pound cord factor
 - B. Hardwood ends of whole stems chipped either at buying yard or sawmill
Same procedure as in A, above, except that the total weight is to be computed by the 5800 pound cord-factor
- II. Total tree chipping in the woods:
This type of operation utilizes the same material mentioned above, plus the logging residues, both standing and down, of the whole stem operation. In order not to penalize these operators for using residues (residues are not assessed for any other products), the cord equivalent for the purposes of this Act shall be:
 - A. Pine total-tree chips (including bark, twigs and needles)
6600 pounds equal one standard cord
 - B. Hardwood total-tree chips (including bark, twigs and leaves)
8600 pounds equal one standard cord