



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

P.O. Box 327560 • Montgomery, AL 36132-7560 • (334) 353-7827

B&L: FPST-1 9/12

Acct. No. _____

Control No. _____

Forest Products Severance Tax Return

TITLE 9, CHAPTER 13, ARTICLE IV

For the Quarter Beginning _____, 20_____, And Ending _____, 20_____

And Processed Or Otherwise Manufactured At Plant Located At _____

Form with fields for TAXPAYER'S NAME, FEIN, ADDRESS, CITY, STATE, ZIP, CONTACT PERSON, and TELEPHONE.

County of Severance _____

If Forest Products are severed in more than one county, a Form FPST-4 must also be filed.

Return is due 30 days after the end of each quarter.

Do Not Use This Space

- Check here if new address
Check here if payment made through EFT

Table with columns: CODE, KIND OF PRODUCTS, TONS, OTHER, RATE OF TAXATION, TOTAL TAX. Rows include Pine Lumber, Pine Logs, Hardwood, Pulpwood, etc.

AFFIDAVIT

STATE OF ALABAMA, COUNTY of _____

Before me, the undersigned authority, personally appeared _____ who, being by me first duly sworn, says that he is a duly authorized representative of _____ and that the foregoing statement is true and correct.

Sworn to and subscribed before me this _____ day of _____, _____ Signature of Authorized Representative

Notary Public

Instructions for Forest Products Severance Tax Return (FPST-1)

1. Enter your severance tax account number. If you do not know your account number, please contact the Department.
2. Leave the control number space blank.
3. Enter in the beginning and ending date of the quarter.
4. Enter the physical location of the plant.
5. Enter the taxpayer's name, current mailing address, and telephone number. Enter your Federal Employer's Identification Number (FEIN). Enter the name of the contact person.
6. Enter the county name of severance. If more than one county of severance, then enter "SEE ATTACHED" or "VARIOUS". Attach the Forest Products Severance Tax Supplemental Return (FPST-4) for multiple counties of severance.
7. If applicable, check the appropriate box.
8. Enter total tonnage amount in the tons column, if you are paying the severance tax using the tonnage rate. Do not enter the tonnage if you convert to another quantity measure and pay taxes on the other measure.
9. Enter the total other quantity amount in the other column, if you are paying the severance tax using the other quantity rate. Do not enter the quantity measure if you are paying the severance tax on the tonnage rate.
10. Multiply the quantity by the applicable rate of taxation and enter the amount in the total tax column.
11. Add the figures in the total tax column and enter the total tax due.
12. If the tax return is not postmarked by the 30th of the month subsequent to the quarter, the penalty for failure to timely file the return is 10% of the tax due or \$50.00 whichever is greater. If payment for the tax due is not timely received, the penalty is 10% of the tax due. If the tax amount due is remitted late, contact the Alabama Department of Revenue for the applicable interest.
13. Add the total tax due plus any penalties and interest due minus the credit to determine the total due.
14. Sign and notarize the return.