



ALABAMA DEPARTMENT OF REVENUE  
 BUSINESS & LICENSE TAX DIVISION  
 P.O. Box 327560 • Montgomery, AL 36132-7560 • (334) 353-7827

B&L: FPST-3 9/12

Acct. No. \_\_\_\_\_

Control No. \_\_\_\_\_

# Processors 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 \_\_\_\_\_

TAXPAYER'S NAME	FEIN		
ADDRESS	CITY	STATE	ZIP
CONTACT PERSON (PLEASE TYPE OR PRINT)	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

CODE	KIND OF PRODUCTS	TONS	OTHER	RATE OF TAXATION	TOTAL TAX
1	Pine Lumber .....			\$.25 per M ft. B.M.....	
2	Pine Logs .....			\$.05/ton or \$.375/M ft. Logscale (Doyle Rule) ...	
3	Hardwood, Cypress & other Lumber ...			\$.15/M ft. B.M. ....	
4	Hardwood, Cypress & other Logs ....			\$.0325/ton or \$.25/M ft. Logscale (Doyle Rule) ..	
5	Pulpwood, Chemical Wood and Bolts:				
	a. Pine short logs.....			\$.05/ton or \$.125/Cord of 128 cu. ft. ....	
	b. Hardwood short logs .....			\$.05/ton or \$.125/Cord of 128 cu. ft. ....	
6	Pulpwood, Chips:				
	a. Pine .....			\$.05/ton or \$.125/190 cu. ft. ....	
	b. Hardwood .....			\$.05/ton or \$.125/190 cu. ft. ....	
7	Cross Ties .....			\$.075/ton or \$.0075/piece .....	
8	Switch Ties.....			\$.085/ton or \$.0125/piece .....	
9	Mine Ties .....			\$.075/ton or \$.0625/100 pieces .....	
10	Coal Mine Props .....			\$.075/ton or \$.0625/100 pieces .....	
11	Pine Ore Props .....			\$.375/M ft. Logscale (Doyle Rule) .....	
12	Pine Ore Props .....			\$.075/ton or \$1.5625/M Lineal Ft. ....	
13	Hardwood Ore Mine Props.....			\$.25/M ft Logscale (Doyle Rule) .....	
14	Hardwood Ore Mine Props.....			\$.075/ton or \$1.5625/M Lineal Ft. ....	
15	Crude Turpentine.....			\$.075/Barrel of 400 lbs. ....	
16	Stumpwood .....			\$.0625/ton .....	
17	Poles/Piling .....			\$.1025/ton or \$.9375/M Bd. ft. (Doyle Scale) ...	
Total Tax Due.....					
Penalty and Interest .....					
Less Authorized Credit (Attach credit letter from the Department) .....					
<b>Total Due</b> .....					

### 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

Returns must be submitted electronically at [www.MyAlabamaTaxes.alabama.gov](http://www.MyAlabamaTaxes.alabama.gov).

## Instructions for Processors Forest Products Severance Tax Return (FPST-3)

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.