



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

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

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

Forest Products Manufacturers 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: TAXPAYER'S NAME, FEIN, ADDRESS, CITY, STATE, ZIP, CONTACT PERSON (PLEASE TYPE OR PRINT), TELEPHONE

County of Severance \_\_\_\_\_

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

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

[ ] Check here if new address

[ ] Check here if payment made through EFT

Table with 5 columns: CODE, PRODUCT TYPE, TONS, RATE OF TAXATION, TOTAL TAX. Rows include Pine Logs, Logs - All Other Species, Stumpwood, Poles/Pilings, Pulpwood, Inwoods Pulpwood Chips, Residual Pulpwood Chips, Pulpwood Chips.

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 \_\_\_\_\_

Signature of Authorized Representative

day of \_\_\_\_\_, \_\_\_\_\_.

Notary Public

Returns must be submitted electronically at www.MyAlabamaTaxes.alabama.gov.

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

1. Enter your severance tax account number. If you do not know your account number, please contact the Department.
2. Enter in the beginning and ending date of the quarter.
3. Enter the physical location of the plant.
4. 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.
5. 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.
6. If applicable, check the appropriate box.
7. In the tons column, enter the total tonnage for each product type.
8. Multiply the tons by the applicable rate of taxation and enter the amount in the total tax column.
9. Add the figures in the total tax column and enter the total tax due.
10. 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.
11. Add the total tax due plus any penalties and interest due minus the credit to determine the total due.
12. Sign and notarize the return.