



Forest Renewal Fee Tax Return | L-2012

Revised 11/4/2021

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Forest Renewal Fee Tax Return electronically. File and pay on MyDORWAY.dor.sc.gov, our secure online tax portal.

Create a MyDORWAY account or login to get started. If you do not file and pay electronically, you will receive a penalty. This electronic mandate went into effect beginning with the December 2021 filing period.

This document provides general information about the Forest Renewal Fee Tax Return.

WHO NEEDS TO FILE

- A processor (an individual, group, association or corporation) that buys primary forest products at their initial point of concentration for conversion to secondary products or for shipment to others for such conversion.

WHEN TO FILE

- **Due date:** The Forest Renewal Fee Tax Return is due by the 25th day of the following month after the end of each quarter. (For example, your return for the December filing period is due by January 25.)
- You must file your Forest Renewal Fee Tax quarterly even if you have no tax liability for the period.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your File Number, Federal Employer ID Number (FEIN), and South Carolina ID (SID)
- Quantity of each product type

GENERAL INFORMATION

- The **Forest Renewal Fee** is imposed on all forest products harvested in South Carolina and is paid by the processor of the primary forest products. The amount of tax collected during the fiscal year is determined by the Forestry Commission's budget requirement. The tax is collected based on fiscal quarters beginning with the quarter ending September 30 through quarter ending March 31, or until the required revenue is reached.

TAX RATES

- **Softwood Sawtimber products measured in board feet:** \$.50 per 1,000 board feet
- **Hardwood Sawtimber products measured in board feet:** \$.25 per 1,000 board feet
- **Softwood Pulpwood products measured in cords:** \$.20 per cord
- **Hardwood Pulpwood products measured in cords:** \$.07 per cord

QUESTIONS? WE'RE HERE TO HELP

- ForestRenewalTax@dor.sc.gov
- 803-896-1970
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Forest Renewal Fee Taxes at dor.sc.gov/tax/forest-renewal-fee.