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

<table>
<thead>
<tr>
<th>PRODUCT</th>
<th>QUANTITY (per cord or 1000 board feet as indicated under Rate of Tax)</th>
<th>RATE OF TAX</th>
<th>AMOUNT OF TAX (C x D)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Softwood sawtimber; Veneer logs and bolts; Pine Poles and Piling; Crossties; Softwoods (including Cypress); softwood products normally measured in Board Feet.</td>
<td>Compute per Scribner Log Rule or Equivalent</td>
<td>$0.50 per 1000 Board feet</td>
<td>1.</td>
</tr>
<tr>
<td>Hardwood sawtimber; Veneer; Crossties; Hardwood products normally measured in Board Feet.</td>
<td>Compute per Scribner Log Rule or Equivalent</td>
<td>$0.25 per 1000 Board feet</td>
<td>2.</td>
</tr>
<tr>
<td>Softwood pulpwood; Post; Stumps; Softwood products normally measured in cords.</td>
<td>Compute per Standard Cord of 128 cubic feet</td>
<td>$0.20 per Cord</td>
<td>3.</td>
</tr>
<tr>
<td>Hardwood pulpwood; Post, Hardwood products normally measured in cords.</td>
<td>Compute per Standard Cord of 128 cubic feet</td>
<td>$0.07 per Cord</td>
<td>4.</td>
</tr>
</tbody>
</table>

5. TOTAL AMOUNT OF TAX TO BE REMITTED

6. PENALTY ___________________ INTEREST ___________________

7. TOTAL AMOUNT OF TAX, PENALTY, AND INTEREST DUE

For questions regarding this form, contact this office at ForestRenewalTax@dor.sc.gov or call (803) 896-1970.

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.

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

Name (Print)  Title  Email

Signature  Date  Daytime Phone Number

Mail To: SC Department of Revenue, P.O. Box 125, Columbia, SC 29214-0132

40801045
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 - The tax form lists the four general categories of primary forest products. The processor must ascertain, from his records, the quantity 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. Column B - A list of the correct measurement of each category. Assessments of the primary forest products will be made either according to the Scribner Log Rule or the Standard 128 cubic foot cord. For sawmills the lumber tally of production from logs is considered equal to Scribner.

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.
PENALTY FOR FAILURE TO FILE A RETURN: Five percent (.05) of the amount of tax due for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) in the aggregate.

PENALTY FOR FAILURE TO PAY TAX DUE: The penalty is one-half of one percent (.005) of the amount of tax due for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) in the aggregate.

INTEREST - Interest on all overdue accounts will be assessed at the rate provided under Sections 6621 and 6622 of the Internal Revenue Code. Rates may change quarterly. Interest will be compounded daily.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C) (i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.