ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

Forest Products Severance Tax Supplemental Return

NOTE: This supplemental sheet is to be used with forms FPST-1 and FPST-3 to show county breakdown when products are severed in multiple counties.

Business Name _____ Folio No. _____

Account No. _____

COUNTY	LINE ITEM NO. _____				LINE ITEM NO. _____				LINE ITEM NO. _____				LINE ITEM NO. _____				COUNTY TAX TOTAL	
	QUANTITY		TAX		QUANTITY		TAX		QUANTITY		TAX		QUANTITY		TAX			
TOTALS																		

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

Instructions for
Forest Products Severance Tax Supplemental Return (FPST-4)

1. Enter your name.

2. Enter the taxpayer's severance tax account number

3. Circle which form (FPST-1 or FPST-3) that this breakdown corresponds with.

4. Leave folio number blank.

5. In the line item number space, indicate the type of product code(s) severed or manufactured and the type of quantity measure used (tons or other).

6. In the county column, list counties from which severance has occurred.

7. In the quantity column, list the quantity amount for each county in which severance occurred.

8. In the tax column, multiply the quantity by the rate of taxation and enter the amount.

9. In the county tax total column, add all the figures in the tax column(s) for each county and enter the total.

10. Add figures in the quantity column(s) and enter the total for each column. This should match the quantity figure on the FPST-1 or FPST-3 in either the tons column for tonnage measure or the other column for other quantity measures for the forest product.

11. Add the figures in the tax column(s) and enter the total for each column. This should match the tax figure in the total tax column on the FPST-1 or FPST-3.

12. Add figures in the county tax total column and enter the total. This total should match the tax figure in the total tax due line on the FPST-1 or the FPST-3.