

DID YOU PURCHASE LUMBER PRODUCTS?

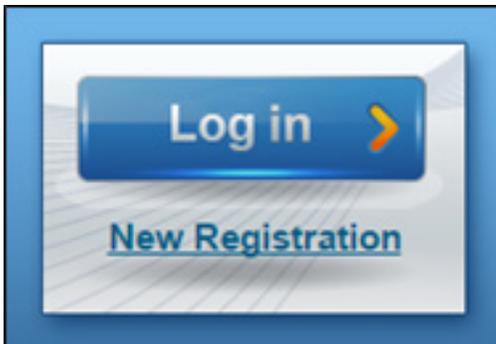
www.boe.ca.gov/lumber

California law requires the payment of a 1% assessment by anyone who purchases lumber products or engineered wood products for use in California. Because this retailer is not required to charge and collect the 1% assessment from you on your lumber purchase, you must pay the 1% assessment directly to the California State Board of Equalization.

What are lumber products or engineered wood products?

In general, these are building products used in construction that contain at least 10% wood. These include many solid wood products and engineered products like plywood and particleboard.

However, the assessment does not apply to products where labor has added significant value. Examples include furniture, paper, doors, tools, firewood, and more.



How do I pay the assessment?

Visit the California State Board of Equalization's website at www.boe.ca.gov, click the [New Registration](#) link, and follow the instructions to *Pay use tax and/or the lumber products assessment on one time purchase*.

On your small lumber purchase receipts, you can wait until net combined lumber purchases are \$50 or more, before reporting and paying the assessment to the California State Board of Equalization.

How are the funds used?

The lumber products assessment supports the activities of the California Department of Forestry and Fire Protection and helps protect California's forests.

To learn more, please visit www.boe.ca.gov/lumber or call the California State Board of Equalization's Customer Service Center at 1-800-400-7115. Staff is available Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

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