**Section 1535.10 Payment of 4% Fee to Department**

a) All 4% harvest fees collected from timber owners or values determined in barter transactions or in timber harvests by owners from their lands shall be sent to the Department of Natural Resources (Department or DNR) accompanied by a completed Form FPF-1 (Harvest Fee − Report of Purchase) as supplied by the Department.

b) Any timber buyer purchasing timber from the federal government shall not be required to deduct the 4% harvest fee from the purchase price, report such purchases or make payment to the Department of an amount that equals 4% of the purchase price.

c) Payments are to be made payable to the Department of Natural Resources and must be in the exact amount shown due on the accompanying Form FPF-1. When any payment is returned to the Department by the Office of the State Treasurer as non-negotiable, the person issuing the check or order will be given written demand delivered by certified mail for payment equal to the original amount by certified instrument, such as a cashier's check or money order, to the person's last known address. Failure to pay the original amount within 30 days after such delivery shall result in the bond being forfeited to the Department.

d) Payments to the Department may be made on an individual sales or quarterly basis. A quarterly and individual sales report cannot be filed for the same quarter. Quarters are established by the calendar year and shall be for the periods of: January-March, April-June, July-September, October-December.

e) All timber transactions for which monies are due to the Department shall be submitted by the last day of the month following the end of each quarter.

(Source: Amended at 27 Ill. Reg. 7761, effective April 21, 2003)