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| USDA – FOREST SERVICE**FEE CALCULATION FOR****CONCESSION PERMITS** | A. PERMITTEE (Name and address): | B. SUDS IDENTITY CODE |
|  |       |       |
| C. PERIOD: | D. FEE CALCULATION SALES: | E. GROSS FIXED ASSETS (GFA): |
|       | $ |       | $ |       |
| SOURCE OF SALES | SALES FORFEE CALCULATION | BREAK EVEN POINT(SALES TO GFA) | RATE BASE | BALANCE OF SALESRATE |
|  | AMOUNTS | % | % |  | % |  | % |  |
|  | 1 | II | III | IV | V | VI | VII | VIII |
|       | $ |       |       |       |       |       |       |       |       |
|       | $ |       |       |       |       |       |       |       |       |
|       | $ |       |       |       |       |       |       |       |       |
|       | $ |       |       |       |       |       |       |       |       |
|       | $ |       |       |       |       |       |       |       |       |
|       | $ |       |       |       |       |       |       |       |       |
|       | $ |       |       |       |       |       |       |       |       |
|       | $ |       |       |       |       |       |       |       |       |
|       | $ |       |       |       |       |       |       |       |       |
|       | $ |       |       |       |       |       |       |       |       |
| Total | $ |       |       |  |       |  |       |  |       |
| **ITEMS** | **RATE %** | **SALES** | **FEE** |
| 1. COMPOSITE BREAK/EVEN POINT |       |  |  |
| 2 COMPOSITE RATE BASE |       |  |  |
| 3. COMPUTATION OF BASIC FEE a – on sales below break/even |       | $ |       | $ |       |
|  b – on sales from break/even to twice break/even |       |  |  |
|  c – on sales greater than twice break/even |       |  |  |
| 4. TOTALS (Sales and Basic Fee) |  | $ |       | $ |  |
| 5. WEIGHTED AVERAGE FEE RATE |       |  |  |
| 6. SLOPE TRANSPORT FEET | % |       | X |       | = |  |
|  |  |  |  | (SALES AND BASIC FEE) |  |  |
| 7. SURCHARGE (if any) | $ |       | X |       | = | $ |  |
|  |  | (TOTAL BASIC FEE) |  | (SURCHARGE RATE) |  |  |  |
| 8. COMMISSIONS AND OTHER INCOME | $ |       | X |       | = | $ |  |
|  |  | (COMMISSIONS) |  | (WEIGHTED AVG. FEE RATE) |  |  |  |
| 9. FRANCHISE PAYMENTS | $ |       | X |       | = | $ |  |
|  |  | (FRANCHISE PAYMENTS) |  | (FRANCHISE RATE) |  |  |  |
| 10. FEE EARNED (G/t payments to be billed separately) | $ |  |
| 11. MINIMUM FEE PAID ------------------------------------------------------------------------------------------------------------------------------► | $ |  |
| 12. TOTAL FEE DUE -----------------------------------------------------------------------------------------------------------------------------------► | $ |  |
| 13. PAYMENT TO DATE including credits -------------------------------------------------------------------------------------------------------► | $ |  |
| 14. BALANCE DUE [ ]  CREDIT [ ]  (Check One) ------------------------------------------------------------------------------------------►  | $ |  |
|  |
|  |
| PREPARED BY: | DATE | CHECKED BY: | DATE |
|  |  |  |  |
| Previous edition is obsolete. | (See Reverse for instructions) |  |

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**INSTRUCTIONS**

1. Fill out blocks A-E at top of form.
2. Fill in Sources of Sales, Breakeven Points (column III); Rate Bases (column v), and Balance of Sales Rates (column VII) from permit fee clauses.
3. From permittee’s report of sales, determine dollar amount of sales for each kind of business and enter in column I.
4. Determine the percentage that the sales for each kind of business is of total sales. Enter these percentages in column II rounded off to the nearest whole percent.
5. Multiply column III by column II and enter the result in column IV without decimals. Show a total for the column at the bottom. Point off two places. This is the composite breakeven point. Round it off to the nearest whole percent, dropping any amount less than 0.5 percent, and enter it on line 1 under Rate.
6. Multiply column V by column II and enter the products in column VI without decimals. Show a total for the column at the bottom. Point off four places. This is the composite rate base. Round it off to the nearest hundredth of a percent and enter it on line 2 under Rate.
7. Enter 50% of line 2 rate on line 3a under Rate rounded off to the nearest hundredth of a percent. Enter 150% of line 2 rate on line 3b under Rate rounded off to the nearest hundredth of a percent. (Note: line 3b minus 3a must always equal line 2.)
8. Multiply the entry in block E by the percentage on line 1. If the result is greater than the entry in block D, enter the block D amount on line 3a under Sales. If the result is less than block D, enter the result on line 3a under Sales.
9. Subtract entry on line 3a under Sales from total sales block D. If the difference between line 3a entry and block D is equal to or less than line 3a, post the difference to line 3b under Sales. If the difference is greater than line 3a, post an amount equal to line 3a entry to line 3b. Post any balance of sales over line 3a and 3b total to line 3c under Sales. Total the results and post on line 4. Line 4 total sales must equal the block D entry.
10. If an entry is made under Sales on line 3c, multiply column VII by column II and enter the result in column VIII without decimals. Show a total for the column at the bottom. Point off four places. This is the composite balance of sales rate. Round it off to the nearest hundredth of a percent and enter it on line 3c under Rate.
11. Multiple line 3a Sales by line 3a Rate and post the result to line 3a, Fee. Follow the same procedure for lines 3b and 3c as appropriate. Post basic fee to line 4.
12. Divide line 4 Sales into line 4 Fee and post weighted average fee rate, rounded off to the nearest hundredth of a percent, to line 5 under Rate.
13. If surcharge applies, enter basic fee and surcharge percentage on line 6. Multiply and enter surcharge on line 7 under Fee.
14. Post commissions and other income to line 8. Multiply by weighted average fee rate line 5. Post the result on line 8 under Fee.
15. Post franchise payment to line 9, multiply by percentage due to the government. Post fee due on line 9 under Fee.
16. Add fees on line 4, 6, 7, 8, and 9 and post total to line 10 under Fee.
17. Enter minimum fee paid on line 11 under Fee.
18. 18. On line 12, enter entry from line 10 or 11, whichever is larger.
19. On line 13, enter payments made to date, including credit from previous year.
20. On line 14, enter the difference between line 12 and 13 and check off the appropriate word.