

WEST VIRGINIA DEPARTMENT OF TAX AND REVENUE

INTERNAL AUDITING DIVISION
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NOTICE REGARDING YOUR ANNUAL HEALTH CARE PROVIDER TAX RETURN (West Virginia Code § 11-27)

The following tax rates will apply to the Broad Based Health Care Related Taxes for gross proceeds reportable from **July 1, 2008 through June 30, 2009**.

LINE CODE	1	Ambulatory Surgical	1.75%
LINE CODE	87	Chiropractic Services	.35%
LINE CODE	88	Dental Services	.35%
LINE CODE	89	Emergency Ambulance Services	1.1%
LINE CODE	5	Independent lab & x-ray Services	5%
LINE CODE	6	Inpatient hospital services	2.5%
LINE CODE	7	Intermediate Care Facilities for The Mentally Retarded	5.5%
LINE CODE	8	Nursing Facility Services (nursing homes)	5.5%
LINE CODE	90	Nursing Services	.35%
LINE CODE	91	Opticians Services	.35%
LINE CODE	92	Optometry Services	.35%
LINE CODE	12	Outpatient Hospital Services	2.5%
LINE CODE	93	Physicians Services	.4%
LINE CODE	94	Podiatry Services	.35%
LINE CODE	95	Psychological Services	.35%
LINE CODE	96	Therapists Services	.35%