

WV/CSR-1
REV 01/08

WEST VIRGINIA COAL MINING ASSESSMENT AND SPECIAL 2 CENT PER TON TAX

IF BUSINESS WAS DISCONTINUED GIVE DATE AND IF SOLD NAME AND ADDRESS OF NEW OWNER

PERIOD ENDED	DUE DATE

Producers of coal must pay 14.4¢ per ton on all clean coal mined (the same as reported on Schedule E on the Coal Severance Tax Return) and 2¢ per ton on all clean coal sold. Processors of purchased coal are not subject to this tax but must file the return with zeros. **Round all tons to the nearest whole number (no decimal points). Do not round off dollar amounts. Report dollars and cents.**

TOTAL TONS ROUND TO NEAREST WHOLE TON		RATE	TAX DUE DOLLARS AND CENTS (DO NOT ROUND)	
TONS CLEAN COAL MINED		14.4	1	
TONS CLEAN COAL SOLD		.02	2	
TOTAL TAX DUE (LINE 1 Plus Line 2)			3	



B 3 5 0 1 0 8 0 1 A

SIGNATURE OF TAXPAYER OR PREPARER

DATE

This form must be completed and returned even though no business may have been transacted. If your business was sold or discontinued, please indicate the exact date and the new owner. If you process coal only or for some other reason are not subject to this tax, please write the reason you are not subject to the tax on the face of this form and return to this office.

INSTRUCTIONS FOR FILING WV/CSR-1

All producers of coal must file a Coal Mining Assessment and Special 2 Cent Per Ton tax return to report the total of clean coal mined and the total tons of clean coal sold and pay the appropriate amount of tax due. Persons who purchase and process coal only are not subject to the tax but must file the return and report zero.

1. Enter the total tons of clean coal mined. Multiply the total tons by 14.4 **ROUND TONS TO THE NEAREST WHOLE TON. REPORT MONEY AMOUNTS IN DOLLARS AND CENTS.** WV CODE 22-3-11
2. Enter the total tons of clean coal sold. **ROUND TONS TO THE NEAREST WHOLE TON. REPORT MONEY AMOUNTS IN DOLLARS AND CENTS.** WV CODE 22-3-32
3. Total Amount Due-Add lines 1 and 2. **REPORT MONEY AMOUNTS IN DOLLARS AND CENTS.**

MAKE CHECK PAYABLE AND MAIL TO:
STATE TAX DEPARTMENT
INTERNAL AUDITING DIVISION
PO BOX 425
CHARLESTON, WV 25322-0425

FOR ASSISTANCE CALL: (304) 558-3333
TOLL FREE 1-800-982-8297

Visit our web site at: www.state.wv.us/taxdiv/