



**COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT**  
**PRODUCTION/LABOR REPORT**  
**(Separate reports are required for each mine)**

Report for Period Beginning \_\_\_\_\_ (month/day/year) and Ending \_\_\_\_\_ (month/day/year)  
 MSHA ID NO. \_\_\_\_\_ MINE INDEX NO. \_\_\_\_\_  
 Company Name \_\_\_\_\_  
 Mine Name/Number \_\_\_\_\_  
 Address \_\_\_\_\_

SURFACE METALLURGICAL TONS SOLD	UNDERGROUND METALLURGICAL TONS SOLD	
	Above 36 inches	36 inches and under

**Indicate total number of hours worked to be used for Coalfield Employment Enhancement Tax Credit:**  
 Add the total number of hours worked for production workers and office workers.

***General Instructions:***

This report will be filed by April 1<sup>st</sup> of each calendar year or within three months of the operating company's fiscal year. Taxpayers claiming a credit for metallurgical coal mined 36 inches or less will submit coal thickness isopach maps with this report.

The reports of tonnage sold and employment shall be consistent with the requirements of the Department of Taxation's Tax Bulletin for the Coalfield Employment Enhancement Tax Credit.

***Instructions for calculating the average number of employees per pay period during the year:***

In accordance with the Department of Taxation's Tax Bulletin, a Virginia coal mining job will be considered to be any job required to be reported on the MSHA Form 7000-2 by 30 CFR Part 50 as of January 1, 1995 and for which wages are reported on Form VEC-FC-20 pursuant to the Virginia Unemployment Compensation Act (Code of Virginia Section 60.1-1 et seq.).

The average number of employees per pay period shall be calculated by adding the number of full and part-time employees working during each pay period and dividing by the number of pay periods.

**EXAMPLE:** The following example is based on a mine with 24 pay periods per year. The mine had 23 full-time and 2 part-time employees for 15 pay periods, 22 full time employees for 6 pay periods, and 3 full time employees for 3 pay periods.

- 1) Calculate the total number of employees in each pay period:  
 $(25 \text{ employees} \times 15 \text{ pay periods}) + (22 \text{ employees} \times 6 \text{ pay periods}) + (3 \text{ employees} \times 3 \text{ pay periods}) =$   
 $(25 \times 15) + (22 \times 6) + (3 \times 3) =$   
 $(375) + (132) + (9) = 516$
- 2) Calculate the average number of employees per pay period:  
 $516 \text{ total for all pay periods divided by } 24 \text{ pay periods} =$   
 $516 / 24 =$   
 $21.5 \text{ (always round up)} = 22$

***I hereby certify that all metallurgical tons reported as sold above meet the minimum calorific value of 14,000 BTU as required by § 58.1-439.2.H of the Code of Virginia.***

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Title: \_\_\_\_\_