

COMMONWEALTH OF VIRGINIA VIRGINIA DEPARTMENT OF ENERGY MINED LAND REPURPOSING

3405 MOUNTAING EMPIRE ROAD; BIG STONE GAP, VA 24219 TELEPHONE: (276) 523-8100

COAL SURFACE MINING RECLAMATION FUND TAX REPORTING FORM

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Company Name |  | | | | Telephone No. |  |
| Address |  | | | |  | |
| Reporting Period |  | Quarter of |  | **DMME Office Use Only** | |  |

This form and applicable tax payment are due and payable no later than 30 days after the last day of each reporting quarter, and must be mailed to Mined Land Repurposing (3405 MOUNTAIN EMPIRE ROAD; Big Stone Gap, Virginia 24219). Failure to submit the report and applicable tax payments would result in enforcement action under 45.2-1048

(D) of the **Code of Virginia**.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **TONNAGE & TAX CALCULATION**: Instructions concerning the completion of this Table are on page 2. | | | | | | | | | |
| A | | B | C | D | | E | F | G | H |
| Permit No. | | Application No. | 1st Prod. Date | Code | | Tonnage YTD | Tonnage QTD | Tax Rate | Tax Due |
|  | |  |  |  | |  |  |  |  |
|  | |  |  |  | |  |  |  |  |
|  | |  |  |  | |  |  |  |  |
|  | |  |  |  | |  |  |  |  |
|  | | | | **TOTALS:** | |  |  |  |  |
| **NO PRODUCTION IS BEING REPORTED** (Check applicable reason) | | | | | | | | | |
|  | Operation completed. | | | |  | | | | |
|  | Operation in Temporary Cessation (Provide date of temporary cessation for each operation ) | | | |  | | | | |
|  | Other reason for “0” production  | | | |  | | | | |
| **NO TAX IS BEING PAID** (Check applicable reason) | | | | | | | | | |
|  | The Cap has been reached, tax deferred, and the Permittee has paid the applicable tax(es) for the initial 1 year period. | | | | | | | | |
|  | Tax on 5 million tons production per calendar year has been paid. | | | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **CERTIFICATION**:  I hereby certify that the information provided on this form and any attachments thereto are true and correct to the best of my knowledge and belief. | | | |
| **Signature** |  |  | |
| **Title/Position** |  | Date |  |

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Mined Land Repurposing

**Reclamation Fund Tax Reporting Form**:

|  |  |
| --- | --- |
| **INSTRUCTIONS** - Tonnage & Taxation Calculation | |
| **A** | List each Permit number separately. If acreage amendment(s) have been approved and have not satisfied the reporting requirements, the same permit may be required to be reported multiple times. |
| **B** | List each Application number separately. |
| **C** | Insert the date of first production, processing, or loading for **new permits and/or application numbers.** |
| **D** | Insert the applicable **Code** from the “Reclamation Tax Rates” table below. **NOTE: Each type of operation (surface, underground, associated facility, etc.) is to be reported on each permit and tax rates reported for that type of operation on each permit.** |
| **E** | Indicate the number of clean tons of coal produced, processed, and loaded **by type of operation** during this calendar year through the reporting Quarter. |
| **F** | Indicate the number of clean tons produced, processed and loaded **by type of operation** during the applicable Quarter. |
| **G** | Insert the applicable tax rate **for the type of operation** from the “Reclamation Tax Rates” table. |
| **H** | Insert the tax due (Columns F X G) |
| Totals | total the columns of E, F, and H. |

Each permit/application participating in the **Coal Surface Mining Reclamation Fund** (Fund) must report the total amount of clean tons of coal produced, processed, and loaded at the permit (**even if the amount is “0” tons**). This Form may be used to list other participating permits/applications which are operating under the same permittee name. (If the permittee names are different, a separate form must be completed for each participating permittee.)

For each new permit/acreage amendment accepted into the Fund, payment of the applicable tax must be submitted for a one (1) year period commencing with the first day of coal production, processing, or loading (regardless of the Fund’s status).

The permittee will not be required to submit reclamation taxes for coal produced or processed in excess of 5 million clean tons per calendar year. All permits registered to the permittee will be counted toward this cap. **Though the payment of the tax for the excess tonnage is waived, the permittee must still file this completed Form for each quarter.**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECLAMATION TAX RATES**  When the first 2 digits of the permit number are as follows, the applicable Tax Rate per clean ton of coal is: | | | |
| **Permit No.** | **Code** | **Type of Operation** | **Tax rate/Ton** |
| 11xxxxx | S | Surface Mine | $ 0.040 |
| 12xxxxx | U | Underground (deep) mine | $ 0.030 |
| 13xxxxx | A | Associated Facility (preparation plant/loading operation) | $ 0.015 |
| 14xxxxx | UA | Underground Mine and Associated Facility |  |
|  |  | - coal mined by Permittee | $ 0.030 |
|  |  | - coal originated from other permits | $ 0.015 |
| 15xxxxx | SA | Surface Mine and Associated Facility |  |
|  |  | - coal mined by Permittee | $ 0.040 |
|  |  | - coal originated from other permits | $ 0.015 |
| 16xxxxx | SU | Surface and Underground Mines |  |
|  |  | - coal produced by surface mine | $ 0.040 |
|  |  | - coal produced by underground mine | $ 0.030 |
| 17xxxxx | SUA | Surface Mine, Underground Mine, & Associated Facility |  |
|  |  | - coal produced by surface mine | $ 0.040 |
|  |  | - coal produced by underground mine | $ 0.030 |
|  |  | - coal originated from other permits | $ 0.015 |

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