



\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

\_\_\_\_\_  
 City State Zip

Account #: \_\_\_\_\_

WV/BOT-300F  
 rtL028 v.20-Web

**BUSINESS AND OCCUPATION TAX RETURN FOR SYNTHETIC FUELS**

**§ 11-13-2f - MANUFACTURING OR PRODUCING SYNTHETIC FUEL FROM COAL**

**Rate and measure of tax.** Upon every person engaging or continuing with this state in the business of manufacturing or producing synthetic fuel from coal for sale, profit or commercial use, either directly or through the activity of others in whole or in part, the amount of the tax shall be equal to fifty cents per ton of synthetic fuel manufactured or produced for sale, profit or commercial use. When a fraction of a ton is included in the measure of tax, the rate of tax as to that fraction of a ton shall be proportional. The measure of tax is the total number of tons of synthetic fuel product manufactured or produced in this state, regardless of the place of sale or the fact that deliveries may be made to points outside this state. Liability for payment of this tax shall accrue when the synthetic fuel product is sold by the manufacturer or producer, determined by when the producer or manufacturer recognizes gross receipts for federal income tax purposes. When there is no sale of the synthetic fuel product, liability for tax shall accrue when the synthetic fuel is shipped from the manufacturing facility for commercial use, whether by the taxpayer or by a related party, except as otherwise provided in the legislative rules promulgated by the tax commissioner. No credit shall be allowed under section three-c or three-d of this article or any of this chapter or chapter of this code.

**Synthetic fuel manufactured or produced from coal** means fuel manufactured or produced from coal for which credit is allowable for federal income tax purposes under section twenty-nine of the United States Internal Revenue Code, as in effect on the effective date of this section, or for which credit would have been allowable if the synthetic fuel was produced from a facility, or expansion of a facility, that meets the requirements of section twenty-nine of the Internal Revenue Code or would have met the requirements on the effective date of this section. Synthetic fuel does not include coke or coke gas.

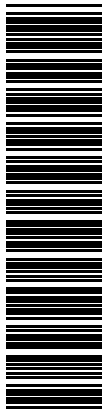
MAIL TO:  
 Tax Account Administration Div  
 P.O. Box 425  
 Charleston, WV 25322-0425

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

**THIS FORM MUST BE COMPLETED AND RETURNED EVEN THOUGH NO BUSINESS  
 MAY HAVE BEEN TRANSACTED DURING THE PERIOD**

PLEASE CUT HERE. USE BLUE OR BLACK INK TO COMPLETE VOUCHER. DO NOT WRITE IN BARCODE AREA.

B  
1  
8  
1  
1  
0  
8  
0  
1  
W



WV/BOT-300F  
 rtL028 v.20-Web

**SYNTHETIC FUEL MANUFACTURED OR PRODUCED FROM COAL**

Account #	1. Tons of Synthetic Fuel Sold	.
Period Ending:	2. Tax Rate	0.50
Due Date:	3. Total Tax Due (Multiply Line 1 by Line 2)	.

\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

\_\_\_\_\_  
 City State Zip

SIGNATURE

DATE

**Please answer all questions:**

1. If you purchased this business in the past twelve (12) months, give the previous owners full name and address:

\_\_\_\_\_

2. During the period covered by this return, did you:

a. Cease Business? \_\_\_\_\_ Sell or otherwise dispose of your business? \_\_\_\_\_ Exact Date \_\_\_\_\_

b. If business was sold, give exact name and address of new owner \_\_\_\_\_

3. Address where your records are located \_\_\_\_\_

4. Principal place of business in West Virginia \_\_\_\_\_

5. Nature of business conducted. (Describe in Detail) \_\_\_\_\_

6. Give name and account number of any additional business(es) operated in West Virginia by the reporting taxpayer

\_\_\_\_\_