

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 425**  
**Charleston, WV 25322-0425**



\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

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

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

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

WV/CSR-1  
 rtL043 v 7-Web

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 on the back of this form. 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 back of this form and return to this office.

**Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail. Please visit [www.wvtax.gov](http://www.wvtax.gov) for additional information.**

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 Tax Account Administration Div  
 P.O. Box 425, Charleston, WV 25322-0425  
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297  
 For more information visit our web site at: [www.wvtax.gov](http://www.wvtax.gov)  
 File online at <https://mytaxes.wvtax.gov>

See back of return for instructions and information.

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

WV/CSR-1 rtL043 v 7-Web

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



Account ID #	Period Ending:		Date Due:
COAL	TOTAL WHOLE TONS	RATE	TAX DUE (MULTIPLY TONS BY RATE)
1. TOTAL CLEAN COAL MINED	. 00	0.279	.
2. TOTAL CLEAN COAL SOLD	. 00	0.02	.
3. INTEREST			.
4. ADDITIONS TO TAX			.
5. TOTAL TAX DUE (Add Line 1 Thru Line 4)			.

\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

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

\_\_\_\_\_  
 SIGNATURE

\_\_\_\_\_  
 DATE

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.

REPORT MONEY AMOUNTS IN DOLLARS AND CENTS.

ROUND TONS TO THE NEAREST WHOLE TON.

Line

- 1. Enter the total tons of clean coal mined. Multiply the tons by 0.279. WV CODE 22-3-11
- 2. Enter the total tons of clean coal sold. Multiply the tons by 0.02. WV CODE 22-3-32
- 3. Enter any interest due.
- 4. Enter any additions to tax.
- 5. Total Amount Due-Add lines 1 thru 4.

- 1. If your business was sold or discontinued, please indicate the exact date and the new owner.

\_\_\_\_\_  
(Name of New Owner) (Date Business was Sold)

\_\_\_\_\_  
Address of New Owner)

- 2. 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.

\_\_\_\_\_  
\_\_\_\_\_