WEST VIRGINIA DEPARTMENT OF TAX AND REVENUE

INTERNAL AUDITING DIVISION PO BOX 773 CHARLESTON, WV 25323 PHONE: (304) 558-6614



NOTICE REGARDING YOUR ANNUAL HEALTH CARE PROVIDER TAX RETURN

(West Virginia Code § 11-27)

The following tax rates will apply to the Broad Based Health Care Related Taxes for gross proceeds reportable from **July 1, 2008 through June 30, 2009.**

LINE CODE	1 Ambulatory Surgical	1.75%
LINE CODE	87 Chiropractic Services	.35%
LINE CODE	88 Dental Services	.35%
LINE CODE	89 Emergency Ambulance Services	1.1%
LINE CODE	5 Independent lab & x-ray Services	5%
LINE CODE	6 Inpatient hospital services	2.5%
LINE CODE	7 Intermediate Care Facilities for	5.5%
	The Mentally Retarded	
LINE CODE	8 Nursing Facility Services	5.5%
	(nursing homes)	
LINE CODE	90 Nursing Services	.35%
LINE CODE	91 Opticians Services	.35%
LINE CODE	92 Optometry Services	.35%
LINE CODE	12 Outpatient Hospital Services	2.5%
LINE CODE	93 Physicians Services	.4%
LINE CODE	94 Podiatry Services	.35%
LINE CODE	95 Psychological Services	.35%
LINE CODE	96 Therapists Services	.35%