

WEST VIRGINIA DEPARTMENT OF TAX AND REVENUE

INTERNAL AUDITING DIVISION
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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, 2009 through June 30, 2010**.

LINE CODE	1 Ambulatory Surgical	1.75%
LINE CODE	97 Chiropractic Services	.175%
LINE CODE	98 Dental Services	.175%
LINE CODE	4 Emergency Ambulance Services	.55%
LINE CODE	5 Independent lab & x-ray Services	5%
LINE CODE	6 Inpatient hospital services	2.5%.
LINE CODE	7 Intermediate Care Facilities for The Mentally Retarded	5.5%
LINE CODE	99 Nursing Facility Services (nursing homes)	5.5%
LINE CODE	9 Nursing Services	.175%
LINE CODE	10 Opticians Services	.175%
LINE CODE	11 Optometry Services	.175%
LINE CODE	12 Outpatient Hospital Services	2.5%
LINE CODE	13 Physicians Services	.2%
LINE CODE	14 Podiatry Services	.175%
LINE CODE	15 Psychological Services	.175%
LINE CODE	16 Therapists Services	.175%