

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 773**  
**Charleston, WV 25323-0773**



\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

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

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

WV/HCP-3A  
 rL080 v 11-Web

**ANNUAL RETURN OF BROAD BASED HEALTH CARE RELATED TAXES**

**Save the stamp and your time. You can now view, file and pay this tax at <https://mytaxes.wvtax.gov>**  
**More taxes will be available for online access in the future.**

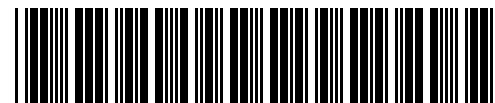
Period Ending:	Due Date:	Extension Date:								
		<table border="1"> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	M	M	D	D	Y	Y	Y	Y
M	M	D	D	Y	Y	Y	Y			
Method of Accounting (Check One)	ACCRUAL <input type="checkbox"/> CASH <input type="checkbox"/>	FINAL <input type="checkbox"/> AMENDED <input type="checkbox"/>								

<b>COMPUTATION OF TAX</b>	
1. Total Annual Tax Due from Schedule D Line 4	.
2. Combined Annual Medical Malpractice Credit from Prior Year (Carry Forward)	.
3. Remaining Tax Due (Line 1 minus Line 2)	.
4. Credit to be Carried Forward (This Credit is not Refundable)	.
5. Total Estimated Payments for the Period Covered by this Return	.
6. Credit for Overpayment from Prior Year Annual Return	.
7. Total Payments and Credits (Add Lines 5 and 6)	.
8. Total Tax Due (Line 3 minus Line 7 - If Line 7 is Greater than Line 3 Enter 0)	.
9. Overpayment Amount (Line 7 minus Line 3) If Line 3 is greater than Line 7, enter 0	.
10. Amount of Line 9 to be Credited to Next Year's Tax	.
11. Amount of Line 9 to be Refunded (Line 9 minus Line 10)	.

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, and complete.

(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)		(Telephone Number)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	

**MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT**  
**Tax Account Administration Div**  
**P.O. Box 773, Charleston, WV 25323-0773**  
**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>**



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## ANNUAL RETURN OF BROAD BASED HEALTH CARE RELATED TAXES

SCHEDULE A - COMPUTATION OF TAX FOR TAXABLE YEAR JANUARY 1 THRU DECEMBER 31							
LINE CODE	TAXABLE SERVICE	COL 1 TOTAL GROSS PROCEEDS	COL 2 BAD DEBT	COL 3 CONTRACTUAL ALLOWANCES	COL 4 TAXABLE GROSS PROCEEDS COL 1 - COL 2 & 3	COL 5 RATE	COL 6 TAX DUE COL 4 X COL 5
1	Ambulatory Surgical	.	.	.	.		.
5	Independent Lab/X-Ray	.	.	.	.		.
6	Inpatient Hospital	.	.	.	.		.
7	Intermediate Care Facility/MR	.	.	.	.		.
8	Nursing Facility	.	.	.	.		.
12	Outpatient Hospital	.	.	.	.		.
SCHEDULE A TOTAL TAX DUE (ADD COL 6 FOR ALL TAXABLE SERVICES) ENTER HERE AND ON SCHEDULE D LINE 1							.

SCHEDULE B - COMPUTATION OF TAX FOR TAXABLE PERIOD JANUARY 1 THRU JUNE 30							
LINE CODE	TAXABLE SERVICE	COL 1 TOTAL GROSS PROCEEDS	COL 2 BAD DEBT	COL 3 CONTRACTUAL ALLOWANCES	COL 4 TAXABLE GROSS PROCEEDS COL 1 - COL 2 & 3	COL 5 RATE	COL 6 TAX DUE COL 4 X COL 5
2	Chiropractic	.	.	.	.		.
3	Dental	.	.	.	.		.
4	Emergency Ambulance	.	.	.	.		.
9	Nursing	.	.	.	.		.
10	Optician	.	.	.	.		.
11	Optometry	.	.	.	.		.
13	Physician	.	.	.	.		.
14	Podiatry	.	.	.	.		.
15	Psychological	.	.	.	.		.
16	Therapists	.	.	.	.		.
SCHEDULE B TOTAL TAX DUE (ADD COL 6 FOR ALL TAXABLE SERVICES) ENTER HERE AND ON SCHEDULE D LINE 2							.

SEE INSTRUCTIONS ON PAGE 4



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## ANNUAL RETURN OF BROAD BASED HEALTH CARE RELATED TAXES

SCHEDULE C - COMPUTATION OF TAX FOR TAXABLE PERIOD JULY 1 THRU DECEMBER 31							
LINE CODE	TAXABLE SERVICE	COL 1 TOTAL GROSS PROCEEDS	COL 2 BAD DEBT	COL 3 CONTRACTUAL ALLOWANCES	COL 4 TAXABLE GROSS PROCEEDS COL 1 - COL 2 & 3	COL 5 RATE	COL 6 TAX DUE COL 4 X COL 5
2	Chiropractic	.	.	.	.		.
3	Dental	.	.	.	.		.
4	Emergency Ambulance	.	.	.	.		.
9	Nursing	.	.	.	.		.
10	Optician	.	.	.	.		.
11	Optometry	.	.	.	.		.
13	Physician	.	.	.	.		.
14	Podiatry	.	.	.	.		.
15	Psychological	.	.	.	.		.
16	Therapists	.	.	.	.		.
SCHEDULE C TOTAL TAX DUE (ADD COL 6 FOR ALL TAXABLE SERVICES) ENTER HERE AND ON SCHEDULE D LINE 3							.

SCHEDULE D - TOTAL ANNUAL TAX	
1. TAX DUE FROM SCHEDULE A	.
2. TAX DUE FROM SCHEDULE B	.
3. TAX DUE FROM SCHEDULE C	.
4. TOTAL ANNUAL TAX - ADD LINES 1 THROUGH 3. ENTER HERE AND ON PAGE 1 LINE 1.	.

SEE INSTRUCTIONS ON PAGE 4



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## ANNUAL RETURN OF BROAD BASED HEALTH CARE RELATED TAXES

### SCHEDULE A

Report revenue for the full taxable year.

Accrual Basis taxpayers may reduce their Column 1 Total Gross Proceeds by Column 2 Bad Debt and Column 3 Contractual Allowance deductions to the extent that they were included in gross receipts upon which the tax imposed was paid.

(Note: Nursing Facility/Nursing Home Service providers may not reduce their Gross Proceeds by Contractual Allowances).

Cash Basis taxpayers may not claim Column 2 Bad Debt and Column 3 Contractual Allowance deductions.

### SCHEDULE B

Report revenue from the beginning of your taxable year to June 30.

Accrual Basis taxpayers may reduce their Column 1 Total Gross Proceeds by Column 2 Bad Debt and Column 3 Contractual Allowance deductions to the extent that they were included in gross receipts upon which the tax imposed was paid.

Cash Basis taxpayers may not claim Column 2 Bad Debt and Column 3 Contractual Allowance deductions.

### SCHEDULE C

Report revenue from July 1 to the end of your taxable year for Line Code 8.

Accrual Basis taxpayers may reduce their Column 1 Total Gross Proceeds by Column 2 Bad Debt deductions only to the extent that they were included in gross receipts upon which the tax imposed was paid. Deductions for Contractual Allowances may not be claimed.

Cash Basis taxpayers may not claim Column 2 Bad Debt and Column 3 Contractual Allowance deductions.