

West Virginia Acute Care Hospital Tax

West Virginia
State Tax
Department

Please read instructions on the next page before completing this form.

Account Number

Amended Return

Period Ended

SEE INSTRUCTIONS
ON PAGE 2

Due Date

Taxpayer Name

Address

City State Zip

	Gross Receipts	Tax Rate	Tax Due <small>(Multiply Gross Receipts by Tax Rate)</small>
1. Inpatient Hospital Services.....	.0088		
2. Outpatient Hospital Services.....	.0088		
3. Tax Due (add lines 1 & 2).....			

4. Total Amount Remitted with this Return.....

\$

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



Signature of Officer/Partner or Member Print name of Officer/Partner or member Title Date Business Telephone Number

Paid preparer's signature Firm's name and address Date Preparer's Telephone Number

MAIL TO:
WEST VIRGINIA STATE TAX DEPARTMENT
TAX ACCOUNT ADMINISTRATION DIVISION
PO BOX 773
CHARLESTON, WV 25323-0773



ACUTE CARE HOSPITAL TAX

Information and Instructions

In addition to the Healthcare Provider Tax imposed on providers of inpatient and outpatient hospital services, the Acute Care Hospital Tax is imposed on certain eligible acute care hospitals at the rate of .88% on the gross receipts received or receivable by the eligible acute care hospital that provides inpatient or outpatient hospital services in the State of West Virginia through a Medicaid upper payment limit program.

Use this payment schedule to determine the due date of this return:

PERIOD ENDED	DUE DATE
September 30, 2011	July 16, 2012
December 31, 2011	August 15, 2012
March 31, 2012	September 17, 2012
June 30, 2012	October 15, 2012
September 30, 2012	November 15, 2012
December 31, 2012	January 15, 2013
March 31, 2013	April 15, 2013
June 30, 2013	July 15, 2013

Line 1 Enter the total dollar amount of gross receipts for inpatient hospital services. Multiply this amount by the tax rate in the Tax Rate column and enter the tax due in the Tax Due column. Gross receipts means the amount received or receivable, whether in cash or in kind, from patients, third-party payors and others for inpatient hospital services furnished by the provider, including retroactive adjustments under reimbursement agreements with third-party payors, without any deduction for any expenses of any kind: Provided, That accrual basis providers shall be allowed to reduce gross receipts by their contractual allowances, to the extent such allowances are included therein, and by bad debts, to the extent the amount of such bad debts was previously included in gross receipts upon which the tax imposed by this section was paid.

Line 2 Enter the total dollar amount of gross receipts for outpatient hospital services. Multiply this amount by the tax rate in the Tax Rate column and enter the tax due in the Tax Due column.

Line 3 Add lines 1 and 2 of the Tax Due column. This is the total Acute Care Hospital Tax owed to the State.

Line 4 Enter the total amount remitted with the return.

Be sure to sign and date your return with the appropriate information.

Mail completed return along with payment to:

West Virginia State Tax Department
 Tax Account Administration Division
 PO Box 773
 Charleston, WV 25323-0773