

# 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.....	<b>.0045</b>		
2. Outpatient Hospital Services.....	<b>.0045</b>		
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 .45% 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, 2013	October 15, 2013
December 31, 2013	January 15, 2014
March 31, 2014	April 15, 2014
June 30, 2014	July 15, 2014

- 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