

WEST VIRGINIA STATE TAX DEPARTMENT

TAX ACCOUNT ADMINISTRATION DIVISION

PO BOX 773

CHARLESTON, WV 25323

PHONE: (304) 558-3333

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 **October 1, 2015**.

LINE CODE	1	Ambulatory Surgical	1.75%
LINE CODE	2	Independent Lab & X-Ray Services	5%
LINE CODE	3	Inpatient Hospital services	2.5%
LINE CODE	4	Intermediate Care Facilities for The Mentally Retarded	5.5%
LINE CODE	5	Nursing Facility Services (nursing homes)	5.5%
LINE CODE	6	Outpatient Hospital Services	2.5%

For gross proceeds reportable from **October 1, 2015 to June 30, 2016**.

LINE CODE	1	Nursing Facility Services (nursing homes)	5.72%
-----------	---	--	-------
