



 Name

 Address

 City State Zip

Account #: _____

WV/HCP-3A
 rtL056 v.1

ANNUAL RETURN OF BROAD BASED HEALTH CARE RELATED TAXES

Period Ending:	Due Date:	Extension Date:								
		<table border="0"> <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"/>								

COMPUTATION OF TAX		
1. Total Annual Tax Due from Schedule B Line 3		.
2. Total Estimated Payments for the Period Covered by this Return	.	
3. Credit for Overpayment from Prior Year Annual Return	.	
4. Total Payments and Credits (Add Lines 2 and 3)		.
5. Total Tax Due (Line 1 minus Line 4 - If Line 4 is Greater than Line 1, Enter 0)		.
6. Overpayment Amount (Line 4 minus Line 1 - If Line 1 is Greater than Line 4, Enter 0)		.
7. Amount of Line 6 to be Credited to Next Year's Tax		.
8. Amount of Line 6 to be Refunded (Line 6 minus Line 7)		.

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)	(E-mail Address)	
(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
 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 _____ THRU _____							
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	.	.	.	.	0.0175	.
2	Independent Lab/X-Ray	.	.	.	.	0.05	.
3	Inpatient Hospital	.	.	.	.	0.025	.
4	Intermediate Care Facility/MR	.	.	.	.	0.055	.
5	Nursing Facility	.	.		.	0.055	.
6	Outpatient Hospital	.	.	.	.	0.025	.
7	SCHEDULE A TOTAL TAX DUE (ADD COL 6 FOR ALL TAXABLE SERVICES) ENTER HERE AND ON SCHEDULE B LINE 2						.

SCHEDULE B - COMPUTATION OF TAX FOR TAXABLE PERIOD FROM 10-1-2015 TO 6-30-2016							
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	Nursing Facility	.	.		.	0.0572	.
2	TOTAL TAX DUE FROM SCHEDULE A LINE 7						.
3	TOTAL TAX DUE (ADD COL 6 LINES 1 AND 2) ENTER HERE AND ON PAGE 1, LINE 1						.

INSTRUCTIONS

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.

NOTE: Nursing facility services are to be reported from the beginning of the taxable year through September 30, 2015 on Schedule A, Line 5.

SCHEDULE B

Nursing facility services are to be reported from October 1, 2015 through June 30, 2016.

